CAS 2026/A/12753 Russian Ice Hockey Federation (RIHF) v. International Ice Hockey Federation (IIHF)

ARBITRAL AWARD

rendered by the

COURT OF ARBITRATION FOR SPORT

sitting in the following composition:

President:	Mr Giulio Palermo, Attorney-at-Law, Geneva, Switzerland
Arbitrators:	Dr Ismail Selim, Doctor of Law, Cairo, Egypt
	Mr Mark Andrew Hovell, Solicitor, Manchester, United Kingdom

in the arbitration between

Russian Ice Hockey Federation, Moscow, Russian Federation

Represented by Dr Anna Kozmenko, Mr Robert B. García, Mr Daniil Vlasenko and Mr Igor Voskoboynik, Curtis, Mallet-Prevost, Colt & Mosle LLP, New York, United States of America

Appellant

and

International Ice Hockey Federation, Zurich, Switzerland

Represented by Mr Jonathan Taylor KC, Ms Lauren Pagé, Mr Alasdair Muller and Ms Lucy Bannatyne, Bird & Bird LLP, London, United Kingdom

Respondent

I. THE PARTIES

1. The Russian Ice Hockey Federation (the "**RIHF**" or the "**Appellant**"), the national association responsible for developing ice hockey in the Russian Federation and promoting Russian ice hockey in international organisations. Its registered offices are located in Moscow, Russian Federation.

2. The International Ice Hockey Federation (the "**IIHF**" or the "**Respondent**"), the international governing body for ice hockey. It is constituted as an association under Swiss law and is recognised within the Olympic Movement. Its headquarters are located in Zurich, Switzerland. The Appellant is a full member national association of the Respondent.

3. The Appellant and the Respondent are jointly referred to as the "**Parties**".

II. FACTUAL BACKGROUND

4. This section provides a summary of the main relevant facts based on the Parties' written submissions, oral pleadings and evidence. While the Panel has considered all facts submitted by the Parties, it refers in the present Award only to what it considers necessary to later explain its reasoning.

A. Circumstances leading to the IIHF Council's 2022 decision to exclude the Appellant from international-hockey events

5. Before February 2022, the Appellant took part in the Respondent's international competition system as a full member national association. That system organised separate senior men's, senior women's, junior men's and under-18 competitions.

6. On 24 February 2022, the Russian-Ukrainian military conflict began.

7. On 28 February 2022, the Executive Board of the International Olympic Committee (the "**IOC**") recommended that international sports federations and organisers not invite or allow Russian and Belarusian athletes and officials to participate in international competitions.

8. On the same date, the Respondent's council (the "**IIHF Council**") adopted measures concerning Russian national and club teams, *inter alia* barring Russian national and club teams from international ice hockey events.

B. The 2022 proceedings before the IIHF Disciplinary Board and subsequent IIHF Council reviews

9. On 3 March 2022, the Appellant notified its intention to appeal the measures of 28 February 2022 to the IIHF's disciplinary board (the "**IIHF Disciplinary Board**"). It filed its objection pleadings on 17 March 2022.

10. On 12 April 2022, the Appellant sought a provisional suspension of the ban and permission for Russian national teams to participate pending the appeal. The Respondent objected on 14 April 2022.

11. On 17 April 2022, the IIHF Disciplinary Board found that, absent a regulatory provision or the Parties' agreement conferring that power, it could not entertain the provisional-measures request.

12. On 15 June 2022, the IIHF Disciplinary Board heard the appeal, and, subsequently, on 30 June 2022, dismissed it, determining the following:

"*a) that the decision of the IIHF Council on February 28th, 2022, was not a sanction but was a safety policy;*

b) that the IIHF Council had the authority to adopt and implement a safety policy pursuant to IIHF Statute 4 and 15.4.4.1.w;

c) that the IIHF had sufficient information before it upon which to adopt and implement a safety policy, both in terms of previous reports and recent experiences as well as the direct knowledge and backgrounds of the members of the Council; and

d) that the safety policy was not discriminatory and meets the test of proportionality".

13. On 29–30 September 2022, at the 2022 Semi-Annual Congress, the IIHF Congress approved a plan indicating that, once Russia and Belarus are reintegrated into IIHF championships, they shall return to the categories and divisions in which they were placed prior to their exclusion. In addition, it was stated that, in each season, the deadline for a decision on the return of Russia and Belarus would be the Wednesday before the start of the corresponding Annual Congress (held in May each year), to allow preparation of the championship programme for the following season.

14. Subsequently, on 22 March 2023 (2023/2024 season) and 12 February 2024 (2024/2025 season), the IIHF Council decided not to reintegrate the Appellant into the following season's competitions.

15. On 28 September 2024, the IIHF Statutes and Bylaws 2024–2028 came into effect, including as novelty Bylaw 9.2. According to this new provision, "[n]*otwithstanding any other Statute or Bylaw, if in the opinion of the IIHF Council, after conducting the necessary review into the corresponding risks, the participation of a team, player, official or coach would lead or leads to concerns for the well-being, safety, security and/or the safe freedom of movement of the players, coaches, officials, spectators and/or media, the IIHF Council shall have the right to deny entry or remove a participating team, player, official or coach from an IIHF Competition*".

16. Again, on 4 February 2025, the IIHF Council decided not to reintegrate the Appellant into the 2025/2026 season's competitions.

17. On 9-10 December 2025, following its meeting, the IOC Executive Board recommended that youth athletes with a Russian or Belarusian passport should no longer be restricted in their access to international youth competitions, in both individual and team sports.

18. On 11 December 2025, the Olympic Summit endorsed that recommendation and, for international youth competitions, supported the application of standard protocols concerning flags, anthems and uniforms, provided that the national sports organisation concerned was in good standing. It recognised that implementation would depend on each international federation's regulations and would take time.

19. On 21 January 2026, the IIHF Council considered whether Russian teams should be reintegrated into the 2026/2027 championship season. By a vote of 12 to 1, it decided against reintegration (the "**January 2026 Decision**").

III. PROCEEDINGS BEFORE THE IIHF DISCIPLINARY BOARD AND THE APPEALED DECISIONS

A. Proceedings before the IIHF Disciplinary Board

20. On 27 February 2026, the Appellant filed its notice of appeal against the January 2026 Decision. The Appellant requested that the IIHF Disciplinary Board:

"*(a) declare that the IIHF Council's refusal to integrate Russian teams and clubs into IIHF competitions is discriminatory based on nationality or national origin and unreasonable, unnecessary or disproportionate to any legitimate goal;*

(b) annul IIHF's refusal to integrate Russian teams and clubs into IIHF competitions;

(c) declare that Russian teams and clubs are reintegrated into the 2026-2027 season and eligible to participate in IIHF competitions during that season;

(d) order the reimbursement of all of RIHF's expenses and other costs incurred in connection with this appeal, including attorney's fees and internal costs; and

(e) grant such other relief as the Board deems just and proper".

21. On 3 April 2026, the Respondent filed its response, arguing that the January update was not an appealable act, that the appeal was in any event outside the seven-day appeal period, and that the preventive framework upon which it passed the January 2026 Decision was lawful and proportionate. Therefore, it sought inadmissibility or dismissal.

22. On 25 May 2026, the IIHF Disciplinary Board, whose panel was composed of Nancy Orr (Canada), as Chair, Alexandar Ramsay (Sweden), and Marek Palus (Poland), issued its decision on the appeal. In particular, it held:

i. Regarding the safety policy passed by the Respondent on 28 February 2022 and upheld by the IIHF Disciplinary Board on 30 June 2022 (para. 64), "[c]*onfirmation of the IIHF Council's ability to adopt and implement a safety policy did not in and of itself approve the details of such policy. The finding that it was not discriminatory and was proportionate was in respect of the circumstances as presented at that time*".

ii. Regarding the legal basis required for the January 2026 Decision (para. 71), "[...] *regardless of whether Council relied on the February 28th, 2022 safety policy or Bylaw 9.2, there had to be a sufficient legal basis for the decision that the IIHF Council took on January 21st, 2026*".

iii. Regarding the Respondent's response to other armed conflicts (para. 72), "[...] *there are several other areas in the world where there is armed conflict, some of which are in the home countries of Member National Associations, and in other situations, where the home country of a Member National Association is the actual or perceived aggressor. From the submissions to this Panel, it appears that in those other areas of armed conflict, or where MNA's home country is involved in such conflict, the IIHF has taken no action to implement a safety policy along the lines of what was imposed on Russia and Belarus in 2022, other than in regards to Israel in 2024*".

iv. Regarding the event-specific approach adopted for Israel in 2024 (para. 75), "[...] *the initial and all encompassing denial to Israel of participating in all 2024 championships was in fact overturned. However, during the appeal process the IIHF Council actually considered each tournament separately, and worked with Israel and the host to address the specific issues of safety for that tournament, which varied depending on the host location, the participating teams, the level of competition and the profile of the competition (including number of fans expected to attend). In the end, suitable arrangements to ensure the safety of all participants were made, and Israel participated in all 2024 tournaments it was eligible for*".

v. Regarding disclosure of the sources and authors of the expert reports submitted within the proceedings (para. 100), "[t]*he IIHF and Mr Z.* [senior analyst of the consulting company issuing the reports] *were advised that, as in any expert report, if the sources and persons being used or relied upon to prepare such report were not indicated, given the confidential nature of this hearing, then it could significantly affect the weight to be given to the report, since the IIHF was relying on it in the context of an expert report* [...]". In fact, it found severe deficiencies in the reports, asserting that (para. 116):

> a. "*The deficiencies in the [Report 1] of November 25th, 2025 and January 19th, 2026 have already been documented*".
>
> b. "*The reports speak only in very general terms, and without having considered any specifics of any of the applicable championships. Neither the venues to be used, if determined, the security that would be provided, if established, nor any risk assessments pertaining to each distinct championship were considered by Company 1*".

c. "*The majority of the two reports dealt with matters other than security and safety issues*".

d. "*Finally, contrary to what one would expect in a risk assessment, the IIHF did not ask Company 1 to provide any analysis of how, if any security issues were identified, they could be mitigated, and as a result, Company 1 did not provide such information*".

vi. Regarding the hosts' security preparations for the 2026/2027 season (para. 117), "[t]*he affidavits and testimony of the five witnesses whose organizations will be hosting the applicable championships clearly demonstrated that even in mid-May, 2026, four months after Council took its decision, the security needs and requirements of each distinct championship are still in the early stages of being explored and determined. While each witness contemplated that risk assessments specific to each tournament will be required, such assessments either have not started or are in process. To date, each witness indicated that the specific security arrangements for the championship in his or her jurisdiction have not been established*".

vii. Regarding Russian athletes' participation in other international sports competitions (para. 106), "[w]*hile Russian athletes have been suspended from international sporting competitions since February 2022, due to security concerns since the beginning of the military conflict in Ukraine, many international sports federations have since taken decisions to allow Russian athletes to participate in competitions, generally under neutral status or with certain limitations. Both RIHF and the IIHF provided a list of such organizations, and their respective interpretations of such participation. Examples of international sporting competitions of a high profile nature, and/or with thousands of fans in attendance were provided to demonstrate that such events have been held with Russian athletes participating since 2022, without security issues*".

23. On the aforementioned basis, the IIHF Disciplinary Board concluded:

i. Regarding the scope of the decision of 30 June 2022 (para. 108), "[...] *it is the opinion of this Panel that the June 30th, 2022 decision cannot be seen as the basis for a blanket refusal to allow all Russian teams to participate in international ice hockey competitions until the war in Ukraine is over*".

ii. Regarding the assessment required for each competition (para. 109), "[t]*o evaluate if the safety and well-being of all participants can be assured, a detailed assessment must be made in relation to each individual competition*".

iii. Regarding the consequences of exclusion and the need for careful assessment (para. 112), "[t]*o deny entry of teams into international competitions has severe repercussions for individual athletes. It is the opinion of this Panel that the legal basis for such a denial needs to be taken seriously, and the circumstances carefully assessed before such a decision is taken, regardless whether the IIHF Council relies on the February 28th, 2022, safety policy or Bylaw 9.2, to determine if the safety and well-being of all participants can be assured*".

24. Thus, it decided as follows (para. 115):

"*It is essential that any decision has a legal basis covered by applicable rules, established in relevant regulations. As has been established, here the legal basis claimed concerns, in essence, safety and security. Having considered all of the materials filed in this matter, together with the testimony of the witnesses and the submissions of counsel for both parties, this Panel has determined that there was not sufficient evidence that the requirements for the claimed legal basis for the decision of the IIHF Council at the Extraordinary Council meeting of January 21, 2026 in respect of RIHF were fulfilled. As such, that decision cannot stand, and therefore that decision is hereby annulled*".

25. Based on the foregoing, the IIHF Disciplinary Board (para. 119) "*determined that the information before the IIHF Council was insufficient to support its decision of January 21st, 2026, and therefore as such decision is not supported by the evidence, it cannot stand and has been annulled*".

26. On 27 May 2026, following correspondence seeking clarification of the decision, the IIHF Disciplinary Board issued an addendum to the IIHF Disciplinary Board's Decision. It explained that annulment of the January 2026 Decision did not itself compel immediate reintegration. The IIHF Council could reintegrate Russian teams, in whole or in part, if it considered there was no legal basis for continued non-participation, or could decide on an available legal basis that they should not be reintegrated.

27. On 24 June 2026, the IOC Session amended the Olympic Charter, including Fundamental Principle 5, which requires sports organisations within the Olympic Movement to apply neutrality at all times and to strive to provide safe access to sport and competition for athletes and their entourage. Rule 2 was also amended to require the IOC to apply neutrality free from governmental, cultural, societal or economic pressure. The IOC justified these changes explaining that they are "*intended to safeguard the autonomy of the Olympic Movement, protect athletes and competitions from external pressures, and prevent the instrumentalisation of sport and athletes for political, societal or economic purposes*".

B. The IIHF Council's reconsideration and the five resolutions of 27 July 2026

28. In light of the IIHF Disciplinary Board's findings that the January 2026 Decision lacked sufficient evidentiary support and that each competition required a detailed assessment, the Respondent proceeded to gather additional evidence for the IIHF Council's reconsideration of Russian participation.

29. By letters dated 3 June 2026 to Hockey Canada, the Czech Ice Hockey Association ("**CIHA**") and the Deutscher Eishockey-Bund ("**DEB**"), and 4 June 2026 to USA Hockey (the "**Hosting Federations**"), the Respondent requested updated host assessments. It explained that the IIHF Council had to conduct a "*fresh, event-specific and evidence-based analysis*" and have before it "*current, detailed, and championship-specific information*". Hockey Canada was expressly asked to assess matters "*separately for each Championship* [as it was to host two of the relevant competitions] *and, where relevant, separately for Russia and Belarus*". The IIHF Council set a deadline for the Hosting Federations to respond no later than 1 July 2026.

30. In light of the findings in the IIHF Disciplinary Board's Decision, the Respondent considered it necessary for the Hosting Federations to submit evidence addressing the following ten areas (save for the German federation, whose request covered nine areas, omitting a separate athlete-welfare section): (i) overall safety and security; (ii) the host-country and host-city environment; (iii) consultation with public authorities; (iv) legal, regulatory, immigration, sanctions and travel considerations; (v) the operational and security concept; (vi) possible mitigation measures and participation conditions; (vii) stakeholder concerns; (viii) athlete welfare; (ix) financial, contractual, insurance and logistical implications; and (x) the host's assessment and recommendation. As to substantiation of the Hosting Federations' responses, the Respondent requested "*any supporting documentation, including security assessments, authority feedback, risk assessments, operational plans, legal or immigration information, insurance correspondence, budget estimates, or other materials that may assist Council in its review*".

31. In addition to seeking those host assessments, the Respondent commissioned a report from Company 2 (the "**Report 2**") and obtained an insurance memorandum from Company 3.

32. On 8 June 2026, the Respondent published the composition of the groups for the preliminary rounds of the 2027 IIHF World Championship in Germany. The Appellant was not included in those groups.

33. On 7 July 2026, the IOC Executive Board provisionally lifted the suspension of the Russian Olympic Committee ("**ROC**") and declared that its recommended conditions of participation of 28 February 2022 and 28 March 2023, insofar as they concerned Russian athletes and teams, including the protective measures, were no longer applicable.

34. On 16 July 2026, the Respondent provided the Appellant with the Hosting Federations' assessments, the Report 2 and the Company 3 insurance memorandum, inviting its comments.

35. On 24 July 2026, the Appellant argued that the new materials gathered by the Respondent did not establish a real safety or security threat and relied on Russian athletes' participation in other sporting competitions without reported violence or confrontation. The same day, the IIHF Office sent to the Appellant an additional document on the war's impact on Ukrainian ice hockey, noting that, "*as specifically indicated in the IIHF Disciplinary Board decision, the IIHF Council may consider other legal grounds when determining Russia's participation in IIHF Competitions. In this regard,* [the Respondent wishes] *to draw the RIHF's attention to all provisions of IIHF Statute 4*".

36. On 27 July 2026, the Appellant replied by email that any harm caused by the conflict could not justify excluding athletes who were not responsible for it.

37. On the same date, at the resumed extraordinary IIHF Council meeting, the IIHF Council adopted separate resolutions concerning five competitions:

    i. The resolution concerning the 2027 IIHF World Championship, scheduled in in Germany from 14 to 30 May 2027, excluded the Russian national representative team and provided for reconsideration of participation in the 2028 edition. It sought to ensure "*the proper organisation and perceived integrity and legitimacy of the Championship, and the safety and security of all participants in and attendees at the Championship*".

    ii. The resolution concerning the 2027 IIHF World Junior Championship, scheduled in Canada from 26 December 2026 to 5 January 2027, excluded the Russian national representative team and set a later review for the 2028 edition. It sought to ensure "*the proper organisation and perceived integrity and legitimacy of the Championship, and the safety and security of all participants in and attendees at the Championship*".

    iii. The resolution concerning the 2027 IIHF U18 Men's World Championship, scheduled in the United States from 22 April to 2 May 2027, excluded the Russian national representative team. It sought to ensure "*the proper organisation and perceived integrity and legitimacy of the Championship*". It provided for review of participation in the 2028 edition.

    iv. The resolution concerning the 2027 IIHF U18 Women's World Championship, scheduled in the Czech Republic from 8 to 16 January 2027, excluded the Russian national representative team, with future review for the 2028 edition. It sought to ensure "*the proper organisation and perceived integrity and legitimacy of the Championship, and the safety and security of all participants in and attendees at the Championship*".

    v. Finally, the resolution concerning the 2027 IIHF Women's World Championship, scheduled in Canada in November 2027, deferred the decision on participation until the IIHF Council's November 2026 meeting, "*in view of the time remaining before the Championship and the possibility that the relevant circumstances may change*". It stated expressly that no final participation decision had been taken pending that determination and required updated external and reports from the Hosting Federations.

38. The five resolutions of 27 July 2026 are individually referred to as an "**Appealed Decision**" and jointly as the "**Appealed Decisions**". The Appealed Decisions were notified to the Appellant on 30 July 2026.

39. On 24 August 2026, the Parties entered into an agreement concerning the direct appeal of all five Appealed Decisions to the Court of Arbitration for Sport (the "**CAS**"), in the following terms:

"*This agreement to appeal the five resolutions rendered by the Council of the International Ice Hockey Federation on July 27, 2026, concerning the Russian Ice Hockey Federation's rights and interests, to the Court of Arbitration for Sport (the "Agreement") is entered into on August 24, 2026 between:*

(1) Russian Ice Hockey Federation, registered at 8 build. 1 Luzhnetskaya emb., 119270 Moscow, Russia ("RIHF"); and

(2) International Ice Hockey Federation, registered at Brandschenkestrasse 50, Postfach 1817, 8002 Zurich, Switzerland ("IIHF"), together the "Parties".

The Parties have agreed that the RIHF will appeal the five resolutions of July 27, 2026 directly to the CAS, subject to the following conditions:

(1) The requirement of exhausting internal remedies of Article R47 of the CAS Code and Articles 12.6 and 12.7 of the IIHF Disciplinary Regulations shall not apply with respect to the decisions made by the Council on July 27, 2026.

The IIHF and RIHF agree that RIHF is entitled to appeal the decisions directly to the CAS without first appealing them to the IIHF Disciplinary Board or otherwise exercising any other remedies. The IIHF irrevocably waives any right to object to, or raise any claim in connection with, RIHF's forgoing such internal remedies and proceeding directly to the CAS.

(2) The appeal of all decisions made at the Council meeting of July 27 will be resolved in one CAS proceeding, by a three-member CAS Panel.

(3) Such CAS Panel has jurisdiction to decide the appeal of all five resolutions, and the RIHF's appeal is admissible with respect to all five resolutions.

(4) The appeal will be resolved in an expedited manner in accordance with the following schedule (copying all the parties):

a. RIHF promptly files a Statement of Appeal with the CAS;

b. RIHF files Appeal Brief on August 31, 2026;

c. IIHF files Answer Brief on October 2, 2026;

d. An in-person one-day Merits Hearing is held in Lausanne on October 23, 2026, and the next business day is reserved; and

e. The Panel issues the operative portion of the award within three days of the Hearing, followed by the fully reasoned award in due course.

(5) The IIHF will immediately comply with any award issued by the CAS Panel, including any declaration that a Russian team should be reintegrated into any of the IIHF competitions in question. This means, for example, that if the Panel declares that the Russian team should be reintegrated into the 2027 World Junior Championship that is scheduled to start in December 2026, the IIHF will commit to such reintegration.

(6) The RIHF agrees that it will fully respect any decision issued by the CAS Panel in respect of all five resolutions".

IV. PROCEEDINGS BEFORE THE COURT OF ARBITRATION FOR SPORT

40. On 25 August 2026, the Appellant filed its statement of appeal and a request for an expedited procedure under Articles R47 and R52 of the Code of Sports-related Arbitration (the "**CAS Code**"). It submitted the aforementioned arbitration agreement and accompanying exhibits, nominated Mr Bernardo Cremades as arbitrator, requested English as the procedural language and sought review of the five Appealed Decisions. Furthermore, it paid the CAS Court Office fee.

41. On 26 August 2026, the CAS Court Office acknowledged the appeal, transmitted it to the Respondent, and assigned the case to the Appeals Arbitration Division under Article S20 of the CAS Code. It set out the agreed calendar: an appeal brief by 31 August 2026, an answer by 2 October 2026, an in-person hearing on 23 October 2026 with the next business day reserved, and the operative award within three days of the hearing, with reasons to follow. It invited the Respondent to nominate an arbitrator within seven days.

42. On 31 August 2026, the Appellant filed its appeal brief (the "**Appeal Brief**"), together with factual exhibits, legal authorities, an expert report and its supporting materials. Furthermore, it included ten document-production requests under Articles R44.3, R51 and R57 of the CAS Code.

43. On 1 September 2026, the CAS Court Office transmitted the Appeal Brief to the Respondent and confirmed 2 October 2026 as the deadline for the filing of the answer to the Appeal Brief.

44. On 2 September 2026, the Respondent nominated Professor Ulrich Haas as arbitrator.

45. On 3 September 2026, the CAS Court Office advised that Professor Haas had declined to serve as arbitrator owing to pre-existing professional commitments and scheduling conflicts and requested a replacement nomination by 10 September 2026.

46. On 9 September 2026, the CAS Court Office advised that Mr Cremades had also declined owing to pre-existing professional commitments and scheduling conflicts and invited the Appellant to nominate a replacement within seven days. The same day, the Respondent requested that its replacement-nomination deadline be suspended until the Appellant's replacement was confirmed.

47. On 14 September 2026, the CAS Court Office communicated the Division President's decision that the Appellant should nominate first under Article R48 of the CAS Code, followed by the Respondent under Article R53 of the CAS Code. Thus, the Appellant's deadline of 16 September 2026 was confirmed, and the Respondent was given a final deadline of 21 September 2026.

48. On 16 September 2026, the Appellant nominated Mr Efraim Barak. On 17 September 2026, the CAS Court Office acknowledged that nomination and confirmed the Respondent's deadline. On 21 September 2026, the Respondent nominated Mr Mark Andrew Hovell, and the CAS Court Office acknowledged that nomination on 22 September 2026.

49. On 23 September 2026, the CAS Court Office advised that Mr Barak had declined his nomination owing to pre-existing professional commitments and invited the Appellant to nominate a replacement.

50. On 28 September 2026, the Appellant filed a challenge to Mr Hovell's nomination. It relied on concerns arising from his firm's public statements and withdrawal from Russian-client work, and his disclosure obligations, and requested clarification of specified matters. On 29 September 2026, the CAS Court Office transmitted the challenge to the Respondent and Mr Hovell and invited a reply from the Respondent by 5 October 2026.

51. On 30 September 2026, the Appellant nominated Mr André Brantjes. On 1 October 2026, the CAS Court Office acknowledged that nomination. By a separate letter of the same date, it advised that Mr Brantjes had declined his nomination owing to professional commitments and scheduling conflicts and invited another nomination within five days.

52. On 2 October 2026, the Respondent filed its answer to the Appeal Brief (the "**Answer to the Appeal Brief**"), together with document and authorities bundles, including expert reports.

53. In the exchanges concerning the challenge to Mr Hovell, the Respondent and Mr Hovell provided their positions and explanations. By its letter of 7 October 2026, the Appellant stated that it no longer maintained the challenge. On 8 October 2026, the CAS Court Office acknowledged that withdrawal and confirmed Mr Hovell's nomination.

54. Subsequently, the Appellant nominated Dr Ismail Selim as its replacement arbitrator. On 12 October 2026, the CAS Court Office recorded that no challenge had been filed within the period prescribed by Article R34 of the CAS Code.

55. On 9 October 2026, the CAS Court Office informed Mr Giulio Palermo that he had been appointed as panel Chair by the Deputy President of the Appeals Arbitration Division. He accepted the appointment and signed his statement of independence that day. On 12 October 2026, the Court Office informed the Parties of his appointment by the Deputy Division President.

56. On 15 October 2026, the CAS Court Office noted that no challenge had been filed against Mr Palermo, acknowledged receipt of the Respondent's advance of costs and the Appellant's proof of payment, and notified formation of the arbitral tribunal (the "**Panel**") under Article R54 of the CAS Code: Mr Giulio Palermo, president; and Dr Ismail Selim and Mr Mark Andrew Hovell, arbitrators.

57. On 15 October 2026, in accordance with the Parties' express agreement in the arbitration agreement, the CAS Court Office called the Parties and their witnesses to an in-person hearing in Lausanne at 9:30 Swiss time on 23 October 2026, with 26 October 2026 held in reserve (the "**Hearing**"). It requested attendance details by 16 October 2026 and a jointly proposed hearing schedule or identified disagreements by 19 October 2026.

58. On 16 October 2026, the Respondent filed final comments opposing the outstanding production requests by the Appellant.

59. On the same date, the Appellant provided the names of its proposed in-person and remote participants.

60. Also on 16 October 2026, the Appellant submitted four proposed additional exhibits: A-108 through A-111.

61. By a letter dated 17 October 2026, the Respondent indicated that its representatives, Ms Ehlert and Mr Wijckmans, and its external counsel, Mr Taylor KC, Ms Pagé and Mr Muller, would attend the Hearing on 23 October 2026 in person. Its witnesses, Mr Tardif (former IIHF President), Mr Kicha (Ukrainian federation), Mr Cerny (Czech federation), Mr Lutz (German federation), Ms Henderson (Hockey Canada), Mr Y. (Company 3) and Mr Kelleher (USA Hockey), and its expert, Ms X., were listed as remote attendees. Also listed as attending remotely were the legal representatives of Hockey Canada, Company 3 and USA Hockey, subsequently identified as observers, together with Ms Wiedmann (IIHF Junior Counsel) and Ms Bannatyne (external counsel). The Respondent further proposed that any hearing on the reserve day of 26 October 2026 be held entirely remotely.

62. On 19 October 2026, the Respondent clarified that Mr Kicha would not attend, as the Appellant did not wish to examine him, but could be made available should the Panel have questions for him. It also confirmed that the legal representatives of USA Hockey, Hockey Canada and Company 3 would merely observe their respective witnesses' testimony and would not contribute directly to the hearing.

63. On the same date, the Panel communicated its document-production rulings:

    i. Requests 1 (documents reviewed by the Council for the five resolutions), 2 (minutes, transcripts or recordings of the Council meeting of 27 July 2026) and 5 (the decision and supporting materials concerning Belarusian reintegration in May 2026) no longer required determination because they were no longer pursued.

    ii. Requests 3 (materials underlying the Report 2 and other versions of it) and 9 (Host Country Contracts for the 2026/2027 world championships) were rejected.

iii. Requests 6, 7 and 8, concerning risk assessments for the participation of US, Israeli and Iranian athletes, respectively, in IIHF competitions during the 2026/2027 season, were granted.

iv. Request 10, concerning documents relating to the exclusion of Russian teams from the 2026 Women's World Championship in Denmark, was granted only for the exclusion decision and any report on which it was based.

v. For request 4, concerning documents identifying the Report 2's authors and their credentials and relevant experience, the Panel considered that their identification concerned expert participation rather than document production. It invited the Parties to agree modalities by 20 October 2026, including possible anonymity or confidentiality undertakings. Failing agreement, the Parties were to address at the Hearing the consequences of non-appearance and the weight of the report.

64. Also on 19 October 2026, the Respondent objected under Article R56 of the CAS Code to the late filing of Exhibits A-108–A-111, arguing that no agreement by the Parties or application based on exceptional circumstances justified their late introduction. It requested that they not be transmitted to the Panel and that reliance on them be prohibited.

65. On the same date, the Appellant submitted a letter on the Hearing schedule with three annexes setting out the Parties' competing proposals. It objected to the non-availability of the Report 2's authors and reserved its rights to seek adverse inferences or other remedies and stated that it did not intend to cross-examine Mr Kicha.

66. In a further letter of 19 October 2026, the CAS Court Office stated that arguments concerning Exhibits A-108–A-111 would be heard at the outset of the hearing and admission decided then. It noted the disagreement over Hearing duration and format, advised that the Panel would provide a tentative schedule, and invited the Appellant to comment that day on the proposal for a wholly remote second day.

67. Also on 19 October 2026, the Appellant opposed a wholly remote second Hearing Day, relying on the Parties' agreement for an in-person hearing.

68. Conversely, the Respondent maintained that the Hearing should be completed in one day or, alternatively, that the reserve day should be used for closing submissions and rebuttals. It also disputed that it was depriving the Appellant of cross-examination of the German organising committee's security officer, representatives of the Czech Ministry of Interior, Edmonton, Red Deer and Sport Canada, and the Report 2's authors. In this regard, it explained that the first five had provided documents rather than witness statements in these proceedings, while the Report 2 authors sought anonymity.

69. On 20 October 2026, a case management conference (the "**CMC**") was held by videoconference to enable the Panel, in view of the very limited time remaining before the Hearing and the Parties' inability to agree on the outstanding procedural matters, to seek to reconcile their positions and resolve those matters, including, *inter alia*, the Hearing timetable and modalities, the Appellant's additional exhibits and the participation of the Report 2's authors.

70. On the same date, the Panel admitted Exhibits A-108, A-109 and A-110 and refused admission of Exhibit A-111, reserving its reasons for the final award (*see* paras. 249 to 258 below). Furthermore, it permitted the Respondent to file rebuttal evidence by 22 October 2026.

71. Also on 20 October 2026, in response to the document-production order, the Respondent:

    i. Produced redacted minutes of the IIHF Council's February 2025 meeting concerning non-reintegration for the 2025/2026 season.

    ii. Without having indicated to the Appellant or the Panel during the CMC held a few hours earlier that it would make such a written submission, it sent a letter explaining why it could not produce the remaining documents ordered: no risk assessments had been obtained for US, Israeli or Iranian participation in the 2026/2027 season because no host had raised concerns triggering such assessments, and no separate risk report had been commissioned for the 2025/2026 exclusion, which continued the 2022 policy.

72. On 21 October 2026, the Appellant requested that the Respondent's letter of 20 October 2026 (above para. 71(ii)) be struck from the record, contending that it contained unsolicited and unsubstantiated substantive submissions beyond compliance with the production order. The Panel invited the Respondent to comment by 18:00 CET that day.

73. On the same date, the Respondent provided further details of its witnesses' availability and the reasons for their inability to attend in person.

74. Also on 21 October 2026, the Panel refused permission for the legal representatives of Hockey Canada, Company 3 and USA Hockey to attend as observers, while stating that the reasons for denying this request would be set out in this Award. These reasons are as follows:

    i. Under Article R57 of the CAS Code, appeal hearings are, in principle, held in camera. Persons who are not parties, their representatives, witnesses or experts may ordinarily attend as observers only with the consent of the Parties and the Panel.

    ii. Mr Sean Kelly was General Counsel and Corporate Secretary of Hockey Canada. Mr A. was General Counsel of Company 3. Mr Casey Jorgensen was General Counsel of USA Hockey. They represented organisations that were not parties to this arbitration. Those organisations' connections with witnesses did not make them part of the Respondent's team.

    iii. The Appellant objected to their attendance. Without the Parties' agreement, the Panel had no basis to allow these third-party observers to attend the private hearing. It therefore refused the request.

75. On 21 October 2026, the Panel invited further written submissions by 25 October 2026 on the weight to be given to the Report 2 in light of its authors' non-appearance.

76. On 22 October 2026, the Respondent confirmed that its witnesses and expert did not wish to amend their statements or reports. It submitted the award issued in CAS 2020/O/6689 in response to Exhibit A-110 and confirmed that it would file no additional documents concerning Exhibits A-108 and A-109.

77. Also on 22 October 2026, the Panel admitted the Respondent's letter of 20 October 2026 (see para. 71.ii above) and the Appellant's comments of 21 October 2026 (see para. 72 above), holding that they concerned document production and did not constitute new evidence or submissions within Article R56 of the CAS Code. It directed that no further submissions be filed unless specifically requested.

78. On 23 October 2026, the first hearing day took place before the Panel. The Appellant attended in person through Mr Dmitry Kurbatov and Mr Alexander Kiknadze, assisted by Ms Anna Kozmenko, Mr Robert B. García, Mr Daniil Vlasenko and Mr Igor Voskoboynik as counsel. Its representatives Mr Georgiy Polyanin, Ms Olga Donina, Ms Natalia Ovchinnikova and Ms Anna Chumakova joined remotely. The Respondent attended in person through Ms Ashley Ehlert and Mr Adriaan Wijckmans, assisted by Mr Jonathan Taylor KC, Ms Lauren Pagé and Mr Alasdair Muller as counsel; Ms Janna Wiedmann (IIHF Junior Counsel) and Ms Lucy Bannatyne (external counsel) joined remotely. Mr Fabien Cagneux, Managing Counsel to the CAS, attended in person.

79. Following the Parties' opening submissions, the Panel heard Mr Frank H. Lutz (DEB), Ms Katherine Henderson (Hockey Canada), Mr Pat Kelleher (USA Hockey) and Mr Y. (Company 3) as witnesses by videoconference, and Ms X. as the Respondent's expert in person.

80. On 25 October 2026, the Parties filed their respective submissions on the evidentiary weight to be given to the Report 2. The Appellant requested that the report be struck from the record or, alternatively, that reliance be confined to the cited articles rather than its opinions and analysis (see below paras. 259 to 264). The Respondent opposed exclusion, relying on the report's consideration by the IIHF Council and submitting that the Panel should determine its evidentiary weight (see paras. 265 through 270 below).

81. On 26 October 2026, the Hearing resumed before the Panel, with the Parties assisted by their respective counsel: Ms Kozmenko, Mr García, Mr Vlasenko and Mr Voskoboynik for the Appellant, and Mr Taylor KC, Ms Pagé and Mr Muller, together with Ms Bannatyne remotely, for the Respondent. Mr Fabien Cagneux, Managing Counsel to the CAS, attended in person. The Panel heard Mr Jan Cerny (CIHA) in person and Mr Luc Tardif (former IIHF President) by videoconference as the Respondent's witnesses, and Professor Vincent Chetail in person as the Appellant's expert. The Parties then presented their closing submissions.

82. At the conclusion of the second day of the Hearing, the Parties confirmed that they had no comments or objections regarding the constitution of the arbitral tribunal or the manner in which the proceedings had been conducted up to that date.

V. THE PARTIES' POSITIONS AND REQUESTS FOR RELIEF

83. The Panel has carefully reviewed all submissions and evidence communicated by the Parties even if this Award itself does not refer to each of them individually in the following summary of the Parties' positions.

A. The RIHF's position

84. The RIHF submits that the Appealed Decisions continue the same collective exclusion that the IIHF Disciplinary Board's Decision found unsupported. Issuing separate decisions named after five championships does not, in its view, amount to a genuinely separate assessment of each event. The annulment of the January 2026 Decision required fresh and sufficiently specific reasons, not a restatement of an existing conclusion.

85. The RIHF distinguishes the initial response to the conflict in 2022 from the legal and evidentiary position more than four years later. It submits that earlier internal decision upholding emergency measures cannot justify continuing them indefinitely. In its view, the IIHF Disciplinary Board's Decision required an evidence-based assessment of each event. That assessment had to consider, in particular, the differences between senior and youth events and the possibility of measures to reduce any risks.

a. Legal basis to support an exclusionary decision

86. The RIHF maintains that Bylaw 9.2 requires an actual review of the relevant risks. It also requires a sufficient link between participation and the specified risks about welfare, safety, security or movement. The bylaw does not permit exclusion merely because the war continues or others oppose Russian participation. The RIHF submits that the IIHF Council's general mission and executive powers under the IIHF's Statutes (the "**Statutes**") 4 and 15.4.4.1 do not turn Bylaw 9.2 into an unrestricted power to exclude. The express rule on exclusion must guide the interpretation of those general provisions.

b. Assessment of the event-specific evidence relied on by the IIHF

Burden and standard of proof

87. The RIHF submits that the comfortable-satisfaction standard applies because of the severity and effects of exclusion. Alternatively, it argues that the IIHF's evidence fails even the lower balance-of-probabilities standard. In its view, the outcome therefore does not depend on applying the higher standard.

Methodology and scope of the risk assessment

88. The RIHF challenges the Report 2 as an unsigned, inadequately substantiated desk assessment whose authors and qualifications had not been disclosed. It requested that the report be excluded or, alternatively, given no evidentiary weight. The report's admissibility and evidentiary weight are addressed below (see paras. 271 to 289). Moreover, the RIHF asserts that its competition sections concern Germany, Canada and the Czech Republic, but not a separate United States under-18 men's assessment. Furthermore, it did not demonstrate particularised investigations of venues, security capabilities, actual threats and effective mitigation.

89. The RIHF submits that references to the political climate, Ukrainian communities, possible demonstrations, visa difficulties and hypothetical confrontations do not show that the competitions cannot be held safely. General risk must be distinguished from an unmanageable risk caused by the Russian team's presence. In its view, statements by host representatives cannot replace documented assessments by people with expertise in event security.

90. The RIHF also challenged reliance on several documents whose authors were unavailable for examination. These were the assessment by the German organising committee's security officer, communications from the authorities in Edmonton and Red Deer, Sport Canada's communication on public-funding conditions and the Czech Ministry of the Interior's communication on restrictions on Russian participation. It asked the Panel to give no weight to those documents or to references based on them.

91. The RIHF also disputes the weight of the insurance memorandum. Possible exclusions or a refusal of cover do not themselves establish a safety threat. The assessment must identify the policies, insured risks, cover and alternatives for each event. The RIHF argued that later inquiries had removed several initial objections, leaving specified categories of remaining risk. It also noted that German cancellation cover included terrorism, subject to exclusions. It criticises the lack of evidence about specific policies for the other championships. General observations about insurance cannot replace an event-specific assessment.

92. The RIHF submits that liability under sanctions rules was first raised in the Answer to the Appeal Brief. Earlier references concerned logistical difficulties. It asks the Panel to give no weight to Ms X.'s report to the extent that it offers a justification not considered when the Appealed Decisions were adopted.

93. On the substance of sanctions, the RIHF distinguishes the designation of individual officials from restrictions on the RIHF or all its athletes. It submits that the RIHF is not listed and that no excluded athlete has been identified as designated. Sanctions against members of a governing body do not automatically extend to the federation. It also relies on participation before 2022 and in other sports since then, despite the designation of federation officials, without any identified sanctions-related liability.

94. The RIHF also disputes Ms X.'s security conclusions because they are based on Report 2 rather than independent assessments. It maintains that, even if the Panel considers these materials, they do not provide the required justification for exclusion.

2027 IIHF World Junior Championship (U20) (Canada)

95. For the junior men's championship in Canada, the RIHF argues that public sentiment, additional costs and possible loss of funding do not establish risks that cannot be reduced or managed. Russian players already play hockey in Canada, including in the host cities. In closing, it emphasised the lack of supporting risk assessments and budget estimates, despite express requests for them. It distinguished funding conditions from a legal ban on Russian participation. It argued that arrangements meeting those conditions should have been explored. It also relied on the IIHF's express undertaking in the Parties' arbitration agreement to reintegrate the Russian team into this championship if the Panel so ordered. In its view, that undertaking supports the feasibility of reintegration despite the event's imminent start in December 2026.

96. The RIHF rejects the argument that the RIHF's governance by designated persons would, by itself, prohibit the Russian team from participating in this championship.

2027 IIHF U18 Women's World Championship (Czech Republic)

97. For the under-18 women's championship in the Czech Republic, the RIHF distinguishes Russian national representation from neutral participation. It reads Resolution No. 683 as addressing representative teams, symbols and specified conduct, not as barring every form of Russian participation. It relies on neutral participation in other sports to challenge the claim of an absolute entry ban. The IIHF should therefore consider neutral arrangements, relevant permissions or exemptions and, if necessary, another host. It should not treat the government's position as automatically determining its own obligations.

98. Alternatively, the RIHF maintains that even an absolute national ban could not override the non-discrimination obligations imposed by the IIHF's governing documents, Swiss law and international law. The IIHF should not award hosting rights on terms that conflict with those obligations.

99. The RIHF accepts that control is relevant under the applicable European sanctions' rules. It disputes, however, that such control has been established. Only a minority of the RIHF's board members were allegedly designated. The assessment had not examined the RIHF's charter, organisational rules or banking mandates. In its view, safeguards preventing designated persons from exercising control or receiving financial benefits should have been explored instead of excluding every athlete.

2027 IIHF U18 Men's World Championship (United States)

100. For the under-18 men's championship in the United States, the RIHF places particular weight on USA Hockey's assessment that the Russian delegation's physical safety would not be significantly affected. It notes that the IIHF Council itself did not rely on safety to justify exclusion from that competition. Instead, it relied on reasoning related to organisation, insurance and reputation.

101. The RIHF submits that conditional risks about boycotts, weaker teams or indemnities do not show that exclusion was necessary. Additional security, financial arrangements and enforcement of competition obligations could be considered instead.

102. The RIHF also relies on the host's stated willingness to organise the event and not withdraw even if its requested conditions were not met. It submits that those conditions do not show that hosting would be impossible. Nor had the host identified any particular team that had told it of an intended boycott.

103. The RIHF rejects the argument that the RIHF's governance by designated persons would, by itself, prohibit the Russian team from participating in this championship.

2027 IIHF World Championship (Germany)

104. For the senior men's championship in Germany, the RIHF submits that general risks do not identify a specific threat linked to Russian participation. Nor do they explain why policing and targeted measures would be inadequate. The presence of Ukrainian refugees does not, by itself, establish that violence would occur.

105. The RIHF also argues that the alleged refusal of public funding was later qualified. The authorities would provide security and then seek to recover its cost, rather than being unable to provide protection. In its view, political opposition to spending does not provide a sporting legal basis for exclusion.

106. The RIHF also relies on Russian players' existing participation in German ice hockey and other sports. It submits that this contradicts any assumption that Russian nationality alone creates an intolerable risk.

107. The RIHF argues that the host had years to prepare and still had several months available. It submits that the security officer's written assessment identified cost, not a lack of time to implement measures. His failure to appear should support an adverse inference against the claim that implementation was impossible. The host's failure to prepare for possible Russian reintegration does not establish that exclusion was necessary as a last resort. Separately, the RIHF submits that Russian reintegration need not displace Ukraine. It proposed increasing the number of teams to accommodate both countries, rather than relying on a difficulty created by the IIHF's own allocation decisions.

108. The RIHF also accepts that control is relevant under the applicable European sanctions' rules. It disputes, however, that such control has been established. Only a minority of the RIHF's board members were allegedly designated. The assessment had not examined the RIHF's charter, organisational rules or banking mandates. In its view, safeguards preventing designated persons from exercising control or receiving financial benefits should have been explored instead of excluding every athlete.

2027 IIHF Women's World Championship (Canada)

109. For the women's championship in Canada, the RIHF submits that postponing the decision does not resolve the continuing effects of exclusion. Nor does it establish a current lawful basis for treating the Russian team differently. The time available before November 2027 would allow preparation and measures to reduce risk. The RIHF also relies on the separate exclusion from the November 2026 event in Denmark as evidence of the policy's continuing scope. It does so despite the IIHF's objection that the Danish event falls outside the five resolutions.

110. The RIHF likewise rejects the argument that the RIHF's governance by designated persons would, by itself, prohibit the Russian team from participating in this championship.

c. Discrimination and justification of the differential treatment

111. The RIHF submits that Statute 1.3's prohibition of discrimination binds the IIHF Council. Under Statute 5.3, the Statutes prevail over inconsistent bylaws, codes and regulations. It therefore rejects any interpretation of Bylaw 9.2's opening words that would override the non-discrimination guarantee. In its view, this interpretation is reinforced by the IIHF Integrity Code's requirements of dignity, equality and freedom from discrimination, and by the IIHF's social-responsibility commitments.

Legal nature of the Appealed Decisions and standard of review

112. The RIHF accepts that the ban was not a sanction and that these were not disciplinary proceedings. It nevertheless emphasises the ban's disciplinary effects. In its view, describing the decisions as administrative does not remove the requirements of legality, non-discrimination and proportionality. This is particularly so where no misconduct by the RIHF or any excluded athlete has been established.

113. The RIHF relies on the Panel's full power of review under Article R57 of the CAS Code. The autonomy of associations does not prevent review of unlawful discrimination or failure to comply with the IIHF's own rules. Nor can the IIHF Council shield disputed assessments from review by calling them opinions. The RIHF also rejects a requirement to prove "evident and gross" disproportionality after establishing *prima facie* discrimination. It submits that the authorities cited for that threshold did not concern an established *prima facie* case of discrimination on a protected ground.

Prima facie discrimination and comparators

114. The RIHF submits that the exclusion amounts to *prima facie* discrimination based on nationality or national origin. Russian teams and athletes are excluded regardless of age, sex, political views, military affiliation, individual conduct or neutrality. In its view, this difference in treatment breaches Statute 1.3 and the IIHF Integrity Code unless properly justified. Describing the aim as safety, legitimacy or integrity does not remove the measure's nationality-based effect. The RIHF maintains that discriminatory intent need not be proved. A discriminatory effect is sufficient.

115. The RIHF starts with the principle that a governing body's rules should apply equally to participants unless an objective reason justifies different treatment. It submits that justification is required even where the distinction does not concern a characteristic protected by mandatory legislation.

116. The RIHF first compares Russian teams with other national teams in the IIHF system. Teams from the United States, Israel and Iran remain eligible despite those countries' involvement in military conflicts since 2022 and international condemnation of their conduct. Some Belarusian teams have also been readmitted. The RIHF submits that the IIHF must identify an objective and relevant difference explaining why Russian teams alone remain wholly excluded. Selective condemnation of state conduct is not enough.

117. The RIHF also relies on Russian athletes' reintegration in judo, wrestling, boxing, fencing, swimming, gymnastics, table tennis, skiing and other sports, including in the relevant hosting countries. It presents these examples as evidence that participation risks can be managed. Russian players' participation in foreign clubs, neutral delegations and team events also shows, in its view, that nationality, team size and national symbols can be addressed separately. It further relies on the IIHF's own experience of participation without Russian state symbols.

118. The RIHF relies on CAS 2022/A/8856, including para. 170; CAS 2025/A/11592, including paras. 127 and 132; CAS 2025/A/11931; and CAS 2025/A/11915. It submits that these awards require a sufficient legal basis, specific justification and proportionate measures for a blanket exclusion. General concerns about Russian participation are not enough.

119. The RIHF accepts that differences between sports may matter to the factual assessment. It submits that they do not displace the principles of legality, equality, neutrality and individual responsibility. It also relies on CAS 2020/O/6689, paras. 719 *et seq*. In its view, that award illustrates the need to avoid indiscriminate punishment and preserve ways for eligible athletes to participate.

Human-rights guarantees and the Olympic framework

120. The RIHF invokes Article 2 of the Universal Declaration of Human Rights, Article 2 of the International Covenant on Civil and Political Rights, Article 2 of the International Covenant on Economic, Social and Cultural Rights and Article 14 of the European Convention on Human Rights. It also cites the Vienna Declaration, the UNESCO Declaration on Race and Racial Prejudice and the Declaration on the Elimination of All Forms of Intolerance and of Discrimination Based on Religion or Belief.

121. The RIHF relies on Articles 2(a) and 3 of the IIHF Environment and Social Responsibility Guidelines to explain the relevance of these instruments to the IIHF. It points to the Guidelines' prohibition of discrimination and reference to the United Nations Guiding Principles on Business and Human Rights. In its view, these provisions connect the international guarantees to the IIHF's own commitments.

122. The RIHF relies on the December 2025 Olympic Summit position on youth participation, the Olympic Charter amendments effective from 24 June 2026 and the IOC press release of 7 July 2026. It submits that these developments protect access to sport without discrimination and athletes' autonomy from state conduct. The July press release provisionally lifted the ROC's suspension and withdrew the IOC's participation recommendations. The RIHF reads it as ending all IOC recommendations to restrict Russian athletes or teams, including any requirement to compete only as neutrals. It therefore submits that the original February 2022 recommendation no longer justifies the continued exclusions.

123. The RIHF also relies on the September 2022 communication and later statements of United Nations Special Rapporteurs, including Professor Alexandra Xanthaki, and General Assembly Resolution 77/27. It submits that they oppose exclusion based solely on nationality and favour individual assessment and neutral participation. It accepts that they do not themselves give an automatic right of entry to a competition. It maintains, however, that they inform the assessment of discrimination and the available alternatives.

Burden and standard of justification

124. The RIHF submits that, once *prima facie* discrimination on a protected ground is established, the IIHF must show that the discriminative measure is necessary, reasonable and proportionate. It relies on CAS 2022/A/8856, para. 149, and on the expert opinion of Professor Chetail (the "**Chetail Opinion**"), para. 99. In closing, it emphasised that the victim need not disprove every possible justification. The IIHF must first identify the legal basis and supporting evidence for its claimed legitimate objective. It must then establish the other elements of justification.

125. The RIHF relies on CAS 2022/A/8856, para. 170, and CAS 2025/A/11592, para. 128, for four cumulative requirements. There must be a legitimate aim. Exclusion must be suitable to achieve it. It must be necessary as a last resort because no adequate, less restrictive measure is available. It must also be proportionate and go no further than the aim requires. Each requirement must be met for each event, as explained below.

Legitimate aim

126. The RIHF submits that the IIHF has not established a legitimate aim capable of justifying the exclusions. In its view, Statute 4 and Bylaw 9.2 do not permit exclusion on grounds of reputation, perceived legitimacy or possible boycotts without sufficiently supported safety or security risks. It disputes that such risks have been established for the competitions in issue.

127. The RIHF maintains that pressure on Russia, solidarity with Ukraine or a wish to avoid controversy cannot justify excluding athletes for their State's conduct. It relies on the press interview of 1 March 2022, in which Mr Tardif was reported to have referred to "*international sporting pressure*" and solidarity with Ukraine. It submits that his denial of those statements in his witness statement does not resolve the defects in the Appealed Decisions.

Suitability

128. The RIHF submits that the IIHF must show how exclusion can achieve the stated aim at each competition. It disputes a sufficient link between Russian participation and actual safety risks. It relies on USA Hockey's assessment and participation elsewhere without identified incidents. Exclusion would neither end the war nor repair the harm to Ukrainian hockey. Removing a leading team for reasons unrelated to sporting merit could itself harm competition integrity and legitimacy, rather than protect them.

129. The RIHF argues that exclusion cannot prevent propaganda because refusal of participation could itself be used for propaganda. It describes reliance on protesters, boycotting teams or unwilling hosts as a "heckler's veto". Relying on the judgment of the European Court of Human Rights in Bączkowski and Others v. Poland (Application no. 1543/06, 3 May 2007), it submits that lawful participation should be protected against hostility from others, not restricted because of it.

Necessity and less restrictive alternatives

130. The RIHF submits that exclusion must be a last resort. Adequate, less restrictive measures must first be considered and rejected for justified reasons. It identifies individual screening, neutral names and symbols, exclusion of persons linked to prohibited activity, targeted security, additional funding or indemnities, adjusted schedules, revised insurance and, where appropriate, relocation. The absence of an existing neutral-team framework does not justify refusing to consider one. This is particularly so given the IIHF's experience of teams competing without Russian State symbols.

131. In closing, the RIHF relied on IIHF Council minutes recording a suggestion that the RIHF cover additional security needs. It maintained that the IIHF had not pursued that suggestion. The RIHF remained willing to discuss the costs and practical arrangements with the Hosting Federations. It therefore submits that costs exceeding a host's budget do not establish necessity unless the proposed funding source is considered and a workable solution is sought.

132. The RIHF also relies on remedies under the IIHF Bylaws. Bylaw 8.2.1 permits fines for withdrawing from a championship. Bylaw 10.3 permits disqualification for forfeiting a game. In its view, action should therefore be taken against the boycotting federation or team, not the target of the boycott. It also relies on the fines and damages remedies in Bylaw 7.3 for failure to honour hosting commitments. Separately, Bylaw 9.1 permits withdrawal of hosting rights, postponement or cancellation if a sufficiently safe venue cannot be provided.

Proportionality

133. The RIHF submits that the scope and duration of exclusion go beyond what any legitimate aim requires. After four and a half years, the exclusion remains collective. It applies regardless of age, sex, political views, neutrality or links to government and the military. The sporting losses are irreversible, particularly in age-limited competitions and short careers. Later review cannot restore a missed championship. The RIHF submits that these consequences make continued exclusion excessive, even if an initial emergency measure in 2022 could have been justified.

d. Children's rights and youth competitions

134. The RIHF relies on Articles 2 and 3 of the Convention on the Rights of the Child, Article 24 of the International Covenant on Civil and Political Rights, Human Rights Committee General Comment No. 17 and Committee on the Rights of the Child General Comment No. 14. It submits that children require protection against discrimination based on nationality. They also require a separate assessment in which their best interests are a primary consideration. The adult policy should not apply automatically.

135. The RIHF emphasises that the affected under-18 athletes are children and bear no responsibility for the invasion. It relies on the December 2025 Olympic Summit position supporting access to youth competitions in individual and team sports. It submits that age limits make the loss irreversible. An athlete who misses a youth championship cannot recover that opportunity through later admission. In its view, the blanket exclusion fails to consider the athletes' individual circumstances and best interests. It also discriminates against them based on nationality or national origin.

e. Personality rights and professional opportunities

136. The RIHF submits that international representation is an important part of an elite player's profession, sporting development, visibility, earning capacity and reputation. Continued exclusion therefore interferes with the right to work and the sporting aspects of personality rights, even if domestic employment remains possible. The absence of guaranteed selection for an individual player does not justify a nationality rule that prevents all otherwise eligible players from being considered.

137. The RIHF relies on Statute 2.2, which subjects the IIHF to Swiss law. It also relies on Article 28 of the Swiss Civil Code, which protects every person's personality rights. It refers to the Swiss Federal Tribunal's interpretation of that protection in Schafflützel & Zöllig v. Fédération suisse de courses de chevaux (Judgment of the Second Court of Civil Law of 23 August 2007, para. 4.5). In its submission, the protection extends to all essential values belonging to a person by virtue of their existence. Further, in the Chetail Opinion, these include professional and economic freedom.

138. Accordingly, the RIHF submits that nationality-based discrimination infringes those personality rights.

f. Proportionality as an independent ground of appeal

139. The RIHF relies on proportionality as an independent ground of appeal. It submits that exclusion must be proportionate even if it has a sufficient legal basis and is not found to discriminate or breach children's rights or the right to work. It relies on CAS 2020/O/6689, paras. 719 et seq., which describes proportionality as a "*fundamental tenet of natural justice*". It also relies on CAS 2025/A/11592, para. 127, which states that the proportionality test must be met regardless of any underlying discrimination.

140. The RIHF therefore submits that the IIHF must establish a legitimate aim and show that exclusion is suitable to achieve it. It must also show that exclusion is necessary as a last resort and goes no further than the aim requires. These requirements apply whether or not *prima facie* discrimination is established. The RIHF relies on CAS 2022/A/8856, para. 170; CAS 2025/A/11592, para. 128; and the Chetail Opinion, paras. 120–126. It relies on the same reasons advanced against the justification for different treatment. In its view, the IIHF cannot meet these requirements. Disproportionality therefore provides a separate ground for setting aside the measures.

g. Relief sought

141. In para. 199 of the Appeal Brief, the RIHF requests the following relief, which it expressly confirmed in its closing submissions on the second day of the Hearing:

"*199. The RIHF requests that the CAS Panel issue an award:*
(a) Annulling the IIHF's decision to not lift the ban on all Russian teams, including all five IIHF Council resolutions of July 27, 2026;
(b) Ordering the IIHF to immediately lift the ban on all Russian teams and reintegrate them into IIHF competitions;
(c) Ordering the reimbursement of all of RIHF's expenses and other costs incurred in connection with this appeal, including attorney's fees and internal costs; and
(d) Granting such other relief as the CAS Panel deems just and proper".

B. The IIHF's position

142. The IIHF opposes the appeal. It maintains that the Appealed Decisions are lawful preventive measures, based on substantially updated evidence and a separate assessment of each event. It submits that this arbitration concerns only those decisions. It does not concern every earlier exclusion or an independent right to enter all IIHF events. It also notes that the women's resolution postponed the decision on participation in the November 2027 event. It did not finally exclude Russia from that event.

143. The IIHF submits that the IIHF Disciplinary Board's Decision did not declare participation safe without conditions or order immediate admission. It left the Council free to make a new decision on an appropriate legal basis. Further consideration of the relevant risks therefore did not evade a binding reinstatement order. The IIHF relies on the IIHF Disciplinary Board's decisions in 2022 and 2026 and its decisions concerning Belarus. It maintains that the IIHF Council followed the direction to obtain further evidence and assess each championship separately.

144. The IIHF states that, after the IIHF Disciplinary Board's Decision of 25 May 2026, it consulted each relevant host. It obtained the independent Company 2 assessment and the Company 3 memorandum and considered material from the Ukrainian federation. It disclosed the main materials to the RIHF, received its written responses and heard its representatives on 27 July 2026. The IIHF points to the different outcomes for Belarus, the separate reasons for the American under-18 decision and the postponement of the women's decision. It submits that these differences show a separate assessment of each event, rather than an automatic continuation of the exclusion.

a. Legal basis of the Appealed Decisions

145. The IIHF relies on Statute 4(a)–(c), which concerns the governance, promotion, control and regulation of international ice hockey. It also relies on Statute 15.4.4.1(a)–(c) and (z), which concerns executive, operational, policy-making and residual responsibilities. It treats Bylaw 9.2 as an express example of those powers, not as an exhaustive limit on them. In its view, that Bylaw covers safety, security, welfare and movement risks. The broader statutory powers cover separate risks about operations, integrity and reputation.

146. The IIHF supports this interpretation by reference to Statute 5.3, under which the statutes prevail over the bylaws. It argues that the later introduction of Bylaw 9.2 cannot restrict statutory powers that already existed and were recognised in 2022. The provisions must be read together so that each has effect. As the decisions are not disciplinary, the IIHF rejects the need for an express exclusion rule covering each possible circumstance. It accepts, however, that the broader power has limits and must serve the governance and promotion of ice hockey.

b. Event-specific evidence supporting the exclusionary decisions

Burden and standard of proof

147. The IIHF submits that no strict standard of proof governs an assessment of future risks. The question is whether the evidence supports the IIHF Council's view that the remaining risks justify its decision. It is not whether a particular incident has been shown to be likely. The IIHF relies on CAS 2022/A/8709, para. 146, and CAS 2022/A/8856, para. 162. It asks the Panel to respect the federation's expertise and intervene only if no reasonable decision-maker could regard the risks as material.

148. In this regard, the IIHF submits that preventive decisions concern future events. The IIHF Council need not wait for an injury, boycott or insurance loss. The significance of a risk depends on both its likelihood and the severity of its consequences. Even a relatively unlikely event may therefore present a significant risk. The assessment must consider available measures to reduce the risk, the availability of insurance and whether the remaining risk can responsibly be accepted. It must not be limited to whether an incident is more likely than not to occur.

149. Alternatively, the IIHF relies on Article 12.3.1(e) of the IIHF Disciplinary Regulations, read with Articles 12.3.1 and 12.6.1. It submits that these provisions require the balance-of-probabilities standard for challenges to IIHF Council decisions. The agreed direct appeal to CAS should apply the same standard as internal review. It expressly rejects comfortable satisfaction because the governing documents do not prescribe that standard. This alternative argument does not concede that the Appealed Decisions are disciplinary sanctions.

Methodology and scope of the risk assessment

150. The IIHF relies on the Report 2 as an assessment of future risks in the four competition settings covered by its country sections. It notes that the United States under-18 men's event is supported by a separate host assessment and other materials. There is no fifth competition chapter in the Report 2. The report must therefore be considered together with the host evidence, insurance material and Ms X.'s further assessment.

151. In its opening submissions, the IIHF addressed the objection that Ms X.'s report was prepared after the Appealed Decisions. It relied on Article R57 in support of the event-specific assessments set out below. It submitted that the German host's letter and the Report 2 had already mentioned sanctions. Ms X.'s report developed that material and addressed later events relevant to whether reintegration was now possible.

152. The IIHF accepted that changing the host was possible in principle. It referred to the relocation of the 2021 championship from Minsk. It maintained, however, that Ms X. had identified no available alternative host for the four events assessed.

2027 IIHF World Junior Championship (U20) (Canada)

153. For the junior men's championship in Canada, the IIHF relies on Hockey Canada's assessment and Ms Katherine Henderson's evidence. It submits that Alberta's substantial Ukrainian population, the tournament's public profile and the concentration of national delegations would increase protest, media and security pressures. Protecting venues and hotels, policing, crowd management and transport planning would require significant resources beyond the allocated budget. Russian players' existing participation in clubs would not create the same conditions.

154. The IIHF relies on Sport Canada's funding conditions. Participants must not be selected by the Russian or Belarusian state or supported in their participation by their national governing body. Admitting a team selected by the RIHF would therefore put public funding at risk, even if the team competed as neutral. The IIHF added that failure to comply could also put Hockey Canada's recognition by Sport Canada at risk.

155. The IIHF relies on Mr Y.'s evidence that the limits on insurance cover identified by Company 3 also apply to this Championship. In closing, it submitted that the German organiser's exclusions for boycotts and war were standard terms likely to appear in other hosts' policies.

156. The IIHF also relies on Ms X.'s assessment of Canadian sanctions and entry restrictions. These include the designation of the RIHF's president under sanctions rules and the statutory bar on his entry. It distinguishes these restrictions from physical-safety risks. It submits that the transactions, accreditation and other arrangements needed for participation must be examined. Its position is not that every Russian player is individually barred from competing. A neutral designation would not remove sanctions, visa requirements or Sport Canada's funding conditions. The RIHF would still enter, select and support the team.

157. The IIHF submits that measures to reduce risk must address these constraints together. Financial support or payment arrangements would not, by themselves, resolve entry restrictions, funding conditions or gaps in insurance cover. It therefore relies on Ms X.'s assessment that the combined remaining risk leaves no workable basis for reintegration.

2027 IIHF U18 Women's World Championship (Czech Republic)

158. For the under-18 women's championship in the Czech Republic, the IIHF relies on Mr Cerny's evidence and the Ministry of the Interior's position. It treats Government Resolution No. 683 as mandatory Czech law binding on both the IIHF and the Panel. The Resolution restricts participation by Russian representative teams and Russian-based clubs. In the IIHF's view, an order of reintegration would not require the Czech authorities to issue visas or permit participation. Limited exceptions for individuals would not guarantee entry for a national delegation, even under a neutral label.

159. The IIHF denies that calling the team neutral would remove the constraints linked to nationality, selection and entry. The IIHF championship system consists of national teams and has no mechanism for the proposed neutral team. Neutral individuals' participation in other events therefore does not answer the specific legal and logistical obstacles to this championship. A change of host would not be cost-free or immediately available. It would have contractual, organisational and sporting consequences.

160. The IIHF also relies on Mr Y.'s evidence that the insurance constraints identified by Company 3 extend to this Championship. It submits that Russian participation could make adequate cancellation or third-party liability cover harder to obtain. Relevant losses could also be excluded from cover. In closing, it argued that the war and boycott exclusions in the German policy were standard terms. Similar limits could therefore be expected in other hosts' policies.

161. The IIHF relies on Ms X.'s assessment of sanctions risks arising from the RIHF's governance and the financial and operational dealings needed for participation. It distinguishes the assessment of ownership or control under the applicable European rules from automatic designation. Its position is not that designating an officer automatically designates the federation or bars every player.

162. In closing, the IIHF maintained that the Czech authorities would still treat a team selected by the RIHF as a Russian representative team, even under a neutral label. Visa and entry requirements based on the athletes' passports would also continue to apply.

163. The IIHF submits that payment safeguards would not remove these separate participation and entry restrictions. Relocation would not offer a workable alternative unless an available host could overcome the remaining constraints. It therefore asks that the proposed measures be assessed against the combined legal, financial and operational obstacles to this Championship.

2027 IIHF U18 Men's World Championship (United States)

164. For the under-18 men's championship in the United States, the IIHF acknowledges USA Hockey's view that physical safety would not be significantly affected. It nevertheless relies on Mr Pat Kelleher's evidence about abuse and harassment risks, round-the-clock security away from the rink, hotel protection and police escorts. These measures would all require additional funding. It also notes that USA Hockey's support is conditional. Other federations must field their strongest teams without boycotts or forfeits. USA Hockey also seeks indemnification for losses and active IIHF assistance. Its support therefore does not amount to unconditional acceptance of all operational consequences.

165. The IIHF submits that the corresponding Appealed Decision rests on proper organisation, integrity and legitimacy, together with uncertainties about insurance and boycotts. It does not rest on a claim that physical-safety risks cannot be managed. A competition could fail or be seriously compromised without physical violence. The IIHF could not guarantee normal participation by every other team. Nor could it transfer all financial and reputational risks to a host that had not accepted them. It submits that the IIHF Council could address these distinct risks under its general powers to govern competitions.

166. The IIHF also relies on USA Hockey's warning about insurance. Without additional indemnification in its Host Country Contract, USA Hockey would struggle to obtain the cover required by that contract and the relevant venue and hotel agreements. In closing, the IIHF treated this request for indemnity protection as support for Mr Y.'s evidence. Material losses linked to Russian participation might not be adequately insured. These risks would affect the Championship's financial and operational viability even if physical-safety risks could be managed.

167. The IIHF relies on Ms X.'s assessment that manageable crowd risks do not resolve the event's separate sanctions, insurance and financial risks. It refers to the sanctions' designations of persons within the RIHF's management, including Mr Vladislav Tretiak, Mr Arkady Rotenberg and Mr Roman Rotenberg. It distinguishes the United States' ownership rule from the ownership-or-control tests used elsewhere. Its case is not that designating an officer automatically designates the RIHF or bars every athlete. It submits that the persons involved and the transactions needed for participation must be assessed. In closing, it maintained that the RIHF would remain the entrant and counterparty even under a neutral designation. Athletes would also still need to travel outside Russia to obtain US visas.

168. On Ms X.'s assessment, the IIHF accepts that holding sums due to the RIHF in escrow in Switzerland could reduce payment-related risks without constituting circumvention. It submits, however, that this would not resolve separate entry, accreditation, insurance or control issues. Proposed indemnities would also need to be assessed for compliance with sanctions. Addressing one risk would not, by itself, show that the Championship could proceed with an acceptable level of combined remaining risk.

2027 IIHF World Championship (Germany)

169. For the senior men's championship in Germany, the IIHF relies on the assessment of the DEB and the local organising company, confirmed by Mr Frank H. Lutz. Their concerns include protests at venues, hotels and training facilities, threats to delegations, politically motivated incidents, terrorism, possible confrontations and substantial additional security needs. The IIHF submits that the organisers' local knowledge and responsibility for participant safety make this relevant evidence, not merely a political preference.

170. Mr Lutz's evidence also refers to substantial Ukrainian communities in Düsseldorf and Mannheim. It identifies potential additional security costs of several million euros, for which public authorities would not commit funding, and limited time to make changes. Reintegrating a team could require changes to groups, fixtures, ticket allocations, accommodation, accreditation and supplier agreements. It could also expose organisers to refunds and lost revenue. The IIHF submits that these combined operational risks are real even if funding could be found for some individual security measures.

171. In closing, the IIHF addressed the RIHF's claim that the IIHF had created an obstacle to Russian reintegration by giving Ukraine a place in the 2027 World Championship in Germany. It denied that Ukraine's place resulted from a discretionary decision of the IIHF Congress. Under Bylaw 16.1(i), Ukraine had earned automatic promotion by finishing second in Division I Group A on 8 May 2026. The IIHF submits that reintegrating Russia at Ukraine's expense would remove a team that had qualified on sporting merit. It would also increase the risks of protests, confrontation and disruption surrounding the Championship.

172. The IIHF relies on Mr Y.'s evidence about the Company 3 memorandum and DEB/EWMO's existing cancellation and third-party liability cover. It submits that exclusions or limits for boycotts, sanctions, terrorism and political violence could leave losses linked to Russian participation uninsured. Re-admission after safety risks had been identified could also lead to disputes about cover for knowingly accepted damage. Security arrangements would need to be adapted appropriately to address that issue. In closing, the IIHF relied in particular on the war and boycott exclusions in the German organiser's cancellation policy. It maintained that potential boycott losses could substantially exceed the fines available against withdrawing teams.

173. The IIHF distinguishes the position when Company 3 prepared its memorandum from the results of later market inquiries. At the earlier stage, the IIHF had not obtained event-cancellation cover for the 2027–2030 cycle. Existing liability and local cover were, however, in place. It relies on later quotations to show that market inquiries did not remove the relevant gaps in cover. The offers retained exclusions or limits for boycotts, sanctions, terrorism, political violence and war. Its position is that material uninsured risks remained, not that every possible loss would necessarily be uninsured.

174. The IIHF also relies on Ms X.'s assessment that arrangements for contracting, payment, accreditation and insurance would expose the organiser to sanctions risks if Russia participated. It refers to the alleged sanctions designations of senior RIHF figures, including Mr Vladislav Tretiak, Mr Arkady Rotenberg and Mr Roman Rotenberg. It submits that actual ownership or control and the dealings needed for participation must be examined. It does not treat the designation of an officer as automatically designating the federation or every athlete. It also relies on later German developments, including tighter entry controls, as relevant to whether participation is now possible. In closing, it maintained that a neutral label would not change the RIHF's role as entrant and counterparty.

175. The IIHF accepts that increasing the number of teams could avoid displacing Ukraine. It submits that this would not remove the other operational and sanctions-related constraints. Holding funds in escrow in Switzerland could also reduce payment-related risks without constituting circumvention. It would not resolve entry, accreditation, insurance or control issues. Financial indemnities would need their own compliance assessment. The IIHF therefore submits that the proposed measures must address the combined constraints, not merely reduce individual risks.

2027 IIHF Women's World Championship (Canada)

176. For the women's championship in Canada, the IIHF emphasises that the event takes place later, in November 2027. It submits that the IIHF Council deliberately avoided a final exclusion decision. Instead, it required a fresh external report, an updated host report, consideration of measures to reduce risk and a reasoned decision in November 2026. That assessment would need to consider developments in the conflict, the effects on Russian players, integrity and reputation, and the approaches taken in other sports. The IIHF submits that this different treatment shows a willingness to reassess where time permits, not a fixed prohibition based on nationality.

177. In closing, the IIHF asked the Panel to leave the postponement in place. The IIHF Council should be allowed to decide in November, taking account of the operative award.

c. Discrimination and justification of the differential treatment

Legal nature and standard of review of the Appealed Decisions

178. The IIHF maintains that the decisions regulate participation in competitions. They do not punish misconduct by the RIHF, its athletes or the Russian State. It also relies on their effects. Russian teams remain in their divisions rather than being relegated. They continue to receive ranking points and may return at the same level on reintegration. The RIHF retains its membership, IIHF Congress voting rights and IIHF Council representation. In the IIHF's view, annual review evidences that the Appealed Decisions are not disciplinary sanctions.

179. On that basis, the IIHF submits that "*CAS jurisprudence has also held that the principles of non-discrimination and proportionality do not apply to purely administrative decisions that are designed to deal with the consequences of military conflict on sports competitions (as opposed to decisions that sanction a party for its conduct)*". Thus, it disputes that those principles apply here. Alternatively, it maintains that the Appealed Decisions comply with them.

180. The IIHF relies on CAS 2011/O/2422, CAS 2016/O/4684 and the advisory opinion in CAS 2005/C/976 and CAS 2005/C/986. It cites them for the distinction between eligibility or protective measures and disciplinary punishment. It also relies on the Russian-participation decisions in CAS 2022/A/8709, CAS 2022/A/8871, CAS 2022/A/8708 and CAS 2022/A/8914. In its view, these decisions support a sports body's power to respond to exceptional disruption of competitions caused by the war.

181. The IIHF submits that the RIHF bears the burden of showing a breach of the governing rules or an abuse of the IIHF Council's legitimate discretion. Full review under Article R57 of the CAS Code does not require the Panel to replace a rational and lawful decision entrusted to the governing body with its own preferred risk-management policy. The Panel must respect the relevant expertise, governance responsibilities and interests of all participants.

182. The IIHF also relies on the autonomy of associations. It submits that an international federation has a wide margin of appreciation when deciding what conditions are necessary and proportionate to meet a legitimate need. The Panel should not interfere merely because it would have struck the balance slightly differently. Intervention would be justified only if the RIHF showed that the IIHF Council's decision was evidently and grossly disproportionate.

Alleged discrimination and comparators

183. The IIHF denies unlawful discrimination based on nationality. It distinguishes Russian representative teams from individuals holding Russian passports. Russian nationals may compete for other national teams. Conversely, a player of another nationality selected to represent Russia would also be excluded. Russian athletes also continue to play for foreign clubs. The IIHF submits that these examples show that the distinction concerns representative-team participation and its risks. It does not concern citizenship itself or individual responsibility for the war.

184. The IIHF therefore rejects the comparison between a Russian national delegation and a Russian player in a foreign club. The delegation is selected by and represents the RIHF. The club player competes for a local team. The IIHF relies on Mr Lutz's and Ms Henderson's explanations of the different public attention and operational demands these situations create.

185. The IIHF denies that Russian participation in other sports shows that admission is feasible at the championships in issue. It points to differences in venues, audiences, duration, team composition, travel, contracts and regulatory frameworks. An absence of incidents elsewhere does not establish that conditions were equivalent. Nor does it rule out the possibility that precautions or restrictions prevented incidents.

186. In closing, the IIHF distinguished the table-tennis, luge and skiing awards separately. It submitted that the table-tennis exclusion lacked supporting safety or integrity evidence. The skiing case concerned an unexplained secret-ballot decision with no identified justification. By contrast, the IIHF relied on detailed resolutions and evidence specific to each event. In luge, unlike under the IIHF rules, the federation's rules required a causal link to individual conduct. The less restrictive security measures considered there also involved materially different costs and conditions.

187. The IIHF considers the FIFA and UEFA football cases closer comparisons because they concerned representative teams rather than mainly individual sports. It submits that neither the time elapsed since those awards nor developments in other sports answer the evidence in this case. The war's effects remain severe, and Russian teams remain excluded from FIFA and UEFA competitions. Each federation's response must be assessed under its own rules and in light of its sport and factual circumstances.

188. The IIHF submits that teams from countries involved in other conflicts are not in equivalent circumstances. It relies on the scale and continuing effects of the war in Ukraine, the international response by governments and the public, host-country restrictions, institutional connections and the resulting competition risks. It therefore denies that different treatment necessarily shows selective political condemnation.

189. The IIHF submits that Belarusian participation was assessed separately. Readmission concerned three competitions, including two women's events several divisions below Russia's level. Belarus remained excluded from the senior and junior men's events. The IIHF relies on host assurances and the selection of Bulgaria for the under-18 women's event. In closing, it also argued that Belarus's different role in the war created lower associated risks. It submits that these differences support separate assessments. They do not require identical outcomes for Russian teams.

Human-rights guarantees and the Olympic framework

190. The IIHF submits that the IOC's recommendations leave each international federation to decide eligibility under its own rules and in light of its sport's circumstances. Withdrawing the recommendation to restrict Russian participation does not create an obligation to readmit Russian teams. Neither the Olympic Charter nor the youth recommendations override host-country law, funding conditions, insurance constraints or participant welfare. Arrangements for individual neutral athletes do not necessarily provide a workable framework for national-team ice hockey.

191. The IIHF denies that international human-rights instruments, Special Rapporteurs' statements or policy declarations themselves determine the validity of the Appealed Decisions under private law. It distinguishes their significance as standards from the obligations imposed by the applicable IIHF rules and Swiss law. An assessment that takes rights into account must consider the welfare and interests of Ukrainian and other participants, as well as those of the Russian delegation.

192. In closing, the IIHF criticised the Chetail Opinion for not assessing the underlying risk documents or the particular conditions of ice hockey. It also criticised the opinion for dismissing as irrelevant authorities that upheld restrictions on Russian participation. In its view, general statements of rights cannot determine proportionality without that factual and sporting context.

193. The IIHF relies on CAS 2022/A/8856, para. 164, and CAS 2025/A/11592, para. 109(f). It submits that these awards recognise proper organisation, competition integrity and legitimacy, and participant safety as legitimate objectives for a sports governing body. It maintains that its powers and the evidence for each Championship support the Appealed Decisions.

Burden and standard of justification

194. The IIHF's primary case is that these administrative decisions are not subject to the principles of non-discrimination and proportionality. It offers the following justification in the alternative, without conceding that the test applies. It maintains that any difference in treatment pursues legitimate aims and meets the requirements of suitability, necessity and proportionality.

195. On this alternative case, the IIHF relies on the margin of appreciation described above (see para. 182). It cites CAS 2014/A/3591, CAS 2005/A/830 and CAS 2020/A/7090, together with WADA & Kurtoglu v. FIBA, AC 2005-6. It submits that intervention is justified only where the measures are "*evidently and grossly disproportionate*". A difference from the balance the Panel would have struck is not enough.

Legitimate aim

196. The IIHF identifies the following legitimate aims: proper organisation; participants' wellbeing, safety, security and movement; competition integrity and legitimacy; and the reputation of the IIHF and ice hockey. Adequate funding and insurance are practical requirements for holding the events and are connected to those aims. The IIHF denies seeking to exert political pressure or punish the invasion. Its objectives extend beyond preventing physical injury.

197. The IIHF uses "integrity" to mean sporting integrity, not doping or corruption. It distinguishes disruption of an event's smooth running from damage to its sporting validity. The latter could occur if several teams withdrew or the intended competition format could not be maintained. It accepts that organisation and integrity overlap. A competition may nevertheless become unviable without physical violence. An inability to obtain essential safety funding would also increase risks covered by Bylaw 9.2.

198. The IIHF relies on the war's continuing effects on Ukrainian hockey. These include destroyed or inaccessible arenas, interruptions caused by air raids, displacement, military service and lost personnel. It emphasises that Mr Kicha's evidence was not challenged by cross-examination. It submits that allowing Russian teams to compete while Ukrainian teams remain severely disadvantaged would affect sporting integrity. It would also create foreseeable reactions, including protests and boycotts.

Suitability

199. The IIHF submits that temporary non-participation removes the risks linked to a Russian representative team's presence. These include boycotts, protests, confrontations and disruption. The question is not whether exclusion can end the war. It is whether exclusion can protect a particular competition from the consequences of war.

200. For the United States event, the IIHF relies on organisation and integrity. It does not claim that physical safety could not be secured.

Necessity and less restrictive alternatives

201. The IIHF submits that no workable, less restrictive measure adequately addresses the combined risks. Matches behind closed doors would not protect hotels, training facilities, transport or other activities during a multi-day event. They would also fundamentally change the Championships. Additional security would exceed hosts' budgets and might not be effective, particularly if public funding were lost. The event codes also place responsibility for security arrangements on the host. They do not require the IIHF to incur potentially millions of euros in additional costs.

202. The IIHF distinguishes the absence of national symbols from the neutrality of a representative team. Under Bylaws 3 and 8, the member association enters the competition and selects its players. A Russian team in neutral jerseys would still be identifiable as Russian and connected to the RIHF. In closing, the IIHF submitted that no precedent had been identified for this neutral-team solution in a comparable team sport responding to the war. The IOC's former framework for individual neutral athletes also excluded teams.

203. The IIHF submits that earlier ROC participation does not answer this objection. It gave effect to anti-doping restrictions, not measures addressing war-related safety risks. The IIHF also referred to the Russian team singing its national anthem at the PyeongChang medal ceremony despite competing without Russian symbols. In its view, these examples and the institutional links between Russian hockey and the State explain why removing flags and changing names would not prevent identification as Russian or remove propaganda risks.

204. The IIHF submits that a neutral designation would not resolve Canadian funding conditions based on team selection, Czech restrictions on representative teams, passport and visa requirements, or sanctions risks arising through the RIHF. It also maintained that Latvian restrictions covered neutral Russian teams. Other federations had expressed reluctance or refused to compete.

205. The IIHF submits that admission to selected competitions would not resolve the obstacles specific to each event. Lower physical-safety risks in the United States do not answer risks about integrity, sanctions, funding and insurance. Relocation would disrupt hosting commitments, the calendar and commercial arrangements without necessarily removing those risks. Insurance or indemnity would not prevent injury or restore an event disrupted by withdrawals. Measures addressing individual risks would not, by themselves, establish an alternative that reduced the combined remaining risk to an acceptable level.

206. The IIHF rejects fines or disqualification as adequate responses to boycott risks. They punish withdrawal after it occurs. They do not ensure that a multi-team tournament proceeds in its intended format or repair the sporting consequences. In closing, the IIHF maintained that fines would fall far short of potential financial losses, especially for the men's championship. Boycott losses would also remain excluded from insurance. It could also be unfair to punish a team whose national law prevents it from competing.

207. The IIHF disputed that the disclosed minutes established a security-funding offer covering every event. It initially acknowledged an offer only for the United States under-18 men's competition. In its final reply, it emphasised that the minutes concerned the 2026 programme, not the 2027 championships. It also questioned how the proposed payments could be made under applicable sanctions. It therefore did not accept that the offer provided an available funding solution covering all relevant needs.

Proportionality

208. The IIHF submits that it weighed the harm to Russian athletes' aspirations against the safety and welfare of all participants and the organisation, integrity and legitimacy of the Championships. It considers that balance justified. The Appealed Decisions concern participation in specified competitions in the 2026/2027 season. They do not impose a general ban on professional activity or attribute wrongdoing to individuals. They also provide for reassessment on updated evidence.

209. The IIHF relies in particular on postponing the decision for the 2027 women's championship and treating Belarusian teams differently. It submits that these examples show that its approach is neither permanent nor indiscriminate.

d. Children's rights and youth competitions

210. The IIHF denies that children's interests create an automatic exemption from valid eligibility and protective rules. Russian children's interests must be considered together with those of other young participants. These include Ukrainian children affected by the war and children exposed to an unsafe or seriously compromised tournament. Treating best interests as a primary consideration does not mean that one group's wish to participate must always outweigh every other factor.

211. The IIHF maintains that the IIHF Council assessed the particular youth events rather than simply applying a policy for senior events. It points to the United States assessment and its conditions, Czech government restrictions, the Canadian junior tournament's profile and Belarusian reintegration into selected youth events. These led to separate analyses. The value of an age-limited opportunity does not remove actual legal, operational or welfare constraints.

212. In closing, the IIHF limited its children's-rights argument to the two under-18 tournaments. It argued that the under-20 championship involved players aged 18 to 20 and did not engage those guarantees. It also denied that the international instruments relied on bound the IIHF directly. Alternatively, it maintained that the event-specific assessments considered the best interests of all affected young athletes. The Olympic Summit statement did not override that assessment or require a particular participation decision.

213. The IIHF maintains that the Appealed Decisions did not deny the affected youth athletes their right to be heard. Their views could be represented collectively by the RIHF. It submits that the RIHF did represent those views in its written and oral submissions to the IIHF Council.

e. Personality rights and professional opportunities

214. The IIHF denies that the right to work or Swiss protection of personality rights gives an unconditional right to selection or entry into a particular international tournament. Russian players can still pursue domestic and foreign club careers and earn their livelihood from them. Exclusion from the representative teams concerned is therefore not a general ban on professional activity. Economic and reputational effects are relevant to proportionality, but do not alone establish unlawfulness.

215. The IIHF relies on the RIHF's Exhibit A-76. It records that 163 Russian players took part in 7,517 games in the United States, Canada, Germany and the Czech Republic during the 2025/2026 season, including in the NHL. The IIHF uses these figures to show continued access to professional club employment. It does not present them as establishing a right to enter representative-team competitions.

216. The IIHF submits that the right-to-work argument depends on the proportionality of the Appealed Decisions, discussed above. It maintains that the IIHF Council assessed Russian participation in each Championship separately. It was not required to assess each athlete's eligibility to compete as neutral. In its view, the IIHF's national-team competition system has no framework for individual neutral athletes.

f. Relief sought

217. In paras. 6.1–6.1.3 of the Answer to the Appeal Brief, the IIHF requests the following relief, which it expressly confirmed in its closing submissions on the second day of the Hearing:

"*6.1 In light of the foregoing, the IIHF respectfully requests that the CAS Panel rules as follows:*
6.1.1 The Appealed Decisions are upheld.
6.1.2 The RIHF's Appeal is dismissed.
6.1.3 The RIHF shall pay a significant contribution to the IIHF's legal fees and other expenses incurred in connection with the proceedings in accordance with Rule R64.5 of the CAS Code".

VI. JURISDICTION

218. Article R47 (1) of the CAS Code provides that:

> "*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.*"

219. In the present case, the jurisdiction of the Panel rests on the specific arbitration agreement concluded by the Parties on 24 August 2026, described in para. 39 above.

220. The RIHF relies on that agreement in its Statement of Appeal and in its Appeal Brief, and the IIHF accepts the same basis in its Answer to the Appeal Brief. Jurisdiction over the appeal of all five Appealed Decisions therefore rests on the Parties' express consent, consistent with Article R47 of the CAS Code.

221. However, in its final reply on the second day of the Hearing, the IIHF argued that the resolution concerning the 2027 IIHF Women's World Championship merely postponed the participation assessment until November 2026 (see above para. 37, subpara. v). Consequently, it submitted that clause 5 of the arbitration agreement did not empower the Panel to order reintegration into that Championship. When expressly questioned by the Panel, its counsel confirmed that this was a jurisdictional objection.

222. In response, the RIHF submitted that the objection had been raised for the first time at that stage and had therefore been waived. In addition, it relied on the arbitration agreement's express reference to all five resolutions and to possible reintegration into any of the competitions in question.

223. The Panel dismisses the jurisdictional objection for the following reasons:

i. First, Article R55 of the CAS Code requires the IIHF's answer to contain "*any defence of lack of jurisdiction*". Yet, in section 3 of its Answer to the Appeal Brief, the IIHF acknowledged the arbitration agreement as the basis for the appeal without raising this objection. Both the postponement resolution and the arbitration agreement's terms were already known. The objection was therefore raised too late. Accordingly, the objection is procedurally precluded;

ii. Second, and independently of its lateness, the objection contradicts the Parties' express agreement. Clause 2 of the arbitration agreement provides: "*The appeal of all decisions made at the Council meeting of July 27 will be resolved in one CAS proceeding, by a three-member CAS Panel*";

iii. Moreover, clause 3 states: "*Such CAS Panel has jurisdiction to decide the appeal of all five resolutions, and the RIHF's appeal is admissible with respect to all five resolutions*".

224. Thus, the agreement encompasses the fifth resolution concerning the 2027 IIHF Women's World Championship. Neither clause excludes that resolution or makes jurisdiction conditional on a subsequent final exclusion decision. Its postponement character cannot override the Parties' express consent to submit all five resolutions to the Panel. Accordingly, the distinction between postponement and final exclusion among the Appealed Decisions does not affect the Panel's jurisdiction.

225. For these reasons, the Panel rejects the IIHF's jurisdictional objection. It confirms its jurisdiction over all five Appealed Decisions, including the postponement resolution concerning the 2027 IIHF Women's World Championship.

VII. ADMISSIBILITY

226. Article R49 of the CAS Code provides that:

> "*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.*
>
> *When a procedure is initiated, a party may request the Division President or the President of the Panel, if a Panel has been already constituted, to terminate it if the statement of appeal is late. The Division President or the President of the Panel renders her/his decision after considering any submission made by the other parties.*"

227. In the present case, both the time limit for appeal under Article R49 of the CAS Code and the exhaustion of internal legal remedies under Article R47, first para., of the CAS Code and Articles 12.6 and 12.7 of the IIHF Disciplinary Regulations must be assessed in light of the Parties' specific arbitration agreement of 24 August 2026.

228. As regards internal remedies, clause 1 of such agreement expressly provides that "*[t]he requirement of exhausting internal remedies of Article R47 of the CAS Code and Articles 12.6 and 12.7 of the IIHF Disciplinary Regulations shall not apply with respect to the decisions made by the Council on July 27, 2026*" and records the IIHF's irrevocable waiver of any objection to a direct appeal to CAS.

229. As regards the time limit, although the Appealed Decisions were notified on 30 July 2026 and the statement of appeal was filed on 25 August 2026, outside the default twenty-one-day period, clause 3 expressly confirms that the appeal is admissible with respect to all five resolutions, while clause 4 establishes the agreed filing timetable. Accordingly, the relevant basis for assessing compliance with both requirements is the Parties' express agreement, rather than the default appeal period or any requirement to pursue internal remedies.

230. Therefore, the appeal is admissible.

VIII. LAW APPLICABLE TO THE MERITS

231. Article R58 of the CAS Code provides that:

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

232. The dispute concerns the IIHF's competition and eligibility decisions. The applicable regulations include the IIHF Statutes and Bylaws in force at the material time and, to the extent relevant, the disciplinary regulations, Integrity Code and event codes relied upon by the Parties.

233. Moreover, the IIHF is domiciled in Switzerland. In the absence of an agreed different substantive law, Swiss law applies subsidiarily under Article R58 of the CAS Code.

IX. EVIDENTIARY ISSUES

A. The RIHF's request for the production of documents

a. The RIHF's position

234. In para. 75 of the Appeal Brief, the RIHF sought document production under Articles R44.3, R51 and R57 of the CAS Code. Its ten requests were expressed as follows:

> "*(1) All documents reviewed by the IIHF Council in connection with its five resolutions of July 27, 2026.*
>
> *(2) Any minutes, transcription or recording of the IIHF Council meeting of July 27, 2026.*
>
> *(3) All documents relied upon, or relating to, the preparation of the Report 2, including copies of any other versions of that Report.*
>
> *(4) Documents identifying the authors of the Report 2 and describing their credentials and any relevant work experience.*
>
> *(5) All documents relied upon by the IIHF in its decision in May 2026 to reintegrate Belarusian teams to certain competitions, including a copy of the decision, the minutes of the meeting in which such decision was taken, any recording or transcription of that meeting, and any documents relied upon for that decision.*
>
> *(6) All risk assessments regarding the participation of U.S.A. athletes in IIHF competitions during the 2026-2027 season.*

(7) All risk assessments regarding the participation of Israeli athletes in IIHF competitions during the 2026-2027 season.

(8) All risk assessments regarding the participation of Iranian athletes in IIHF competitions during the 2026-2027 season.

(9) The Host Country Contracts for each of the hosts that will be hosting IIHF world championships during the 2026-2027 season.

(10) All documents relating to the IIHF's decision to exclude Russian teams from the 2026 Women's World Championship in Denmark in November 2026".

235. The RIHF adopted the broad definition of a document in the IBA Rules on the Taking of Evidence in International Arbitration. In this vein, it submitted that the requested documents were relevant and material to the legal basis of the exclusion and its allegedly discriminatory nature, and that they were within the IIHF's possession, custody and control, but unavailable to the RIHF.

236. In its further submission of 14 October 2026, the RIHF continued to pursue only requests 3, 4 and 6–10. Its position on the outstanding requests was as follows:

i. As to Requests 3 and 4, the RIHF submitted that the Report 2 was central to the IIHF's case. The underlying materials and the authors' identities, qualifications and experience were necessary to test its reliability. It maintained that relevance, materiality and the IIHF's control of those documents were not disputed.

   The RIHF rejected the alleged risk that disclosure would expose the authors to designation as foreign agents under Russian law. The proceedings were confidential, Russia was not a party, and no concrete danger or comparable precedent had been identified. It relied on the earlier Company 1 evidence, where cross-examination had revealed deficiencies, and submitted that the IIHF could not rely on the Report 2 while shielding its authors and sources from scrutiny.

ii. Regarding Requests 6–8, the RIHF submitted that assessments concerning US, Israeli and Iranian participation were relevant to discrimination and less restrictive alternatives. Those countries' involvement in military conflicts had not led to comparable exclusions. Either the absence of assessments or the identification of comparable risks would, in its view, support its challenge to the differential treatment of Russian athletes.

iii. Regarding Request 9, the RIHF maintained that the Host Country Contracts were necessary to test the alleged obstacles to reintegration, since they governed the rights and obligations of the hosts and the IIHF. In the RIHF's view, their alleged confidentiality did not justify withholding them in confidential proceedings.

iv. Regarding Request 10, the RIHF disputed that the Danish championship's exclusion from the Appealed Decisions rendered the documents irrelevant. The IIHF had excluded Russian teams from that event without providing supporting risk assessments or other evidence. Thus, in the RIHF's submission, the requested documents were material to the legal basis, discrimination and proportionality issues raised by the continuing exclusion.

b. The IIHF's position

237. The IIHF addressed the RIHF's document-production requests in paras. 5.3–5.11 of the Answer to the Appeal Brief and in its further comments of 16 October 2026 as follows:

i. Regarding Request 1, the IIHF submitted that all documents considered by the IIHF Council had already been provided to the RIHF on 22 and 24 July 2026 or originated from the RIHF itself;

ii. Regarding Request 2, it produced the meeting minutes as Exhibit DB42 and stated that no transcription or recording existed;

iii. Regarding Request 3, the IIHF submitted that it had supplied no documents to Company 2 and had disclosed the final report considered by the IIHF Council. The report contained hyperlinks to its supporting sources. Earlier drafts had not been before the Council and were therefore irrelevant to the Appealed Decisions and outside the scope of the appeal.

The IIHF added that Article R44.3 of the CAS Code required the requesting party to demonstrate that the documents were likely to exist and be relevant. The report contained 160 footnotes, and there was no basis to suppose that Company 2 had relied on unreferenced materials. Documents not referred to in the report were, in its submission, irrelevant to the Appealed Decisions;

iv. Regarding Request 4, the IIHF submitted that the authors had expressly requested confidentiality of their identities. They feared designation as foreign agents under Russian legislation if their identities became public or known to the Russian authorities, with resulting restrictions on receiving and using income from or within Russia. For the same reasons, the IIHF would not disclose identifying information or make the authors available to testify;

v. Regarding Request 5, the IIHF stated that it had produced with its Answer all documents supporting the May 2026 decision on Belarusian reintegration. It confirmed that no minutes, recording or transcription of the relevant meeting existed;

vi. Regarding Requests 6–8, the IIHF objected that its approach to other global conflicts was irrelevant. In its further comments, it relied on CAS 2022/A/8708, para. 160, and submitted that the war in Ukraine had elicited an exceptional governmental and public reaction. The conflicts involving the United States, Israel and Iran had not generated comparable concerns for the organisation, integrity and legitimacy of the Championships. In its view, the RIHF had not established otherwise;

vii. Regarding Request 9, the IIHF submitted that the relevant security obligations were already set out in publicly available Event Codes. Production of the highly confidential Host Country Contracts was therefore unnecessary and disproportionate.

The IIHF further stated that the contracts contained no provisions addressing loss of government funding or denial of entry to Russian athletes. Besides, the indemnification language requested by USA Hockey had not been incorporated into its contract; and

viii. Regarding Request 10, the IIHF maintained that the decision concerning the 2026 Women's World Championship in Denmark was not among the Appealed Decisions. Besides, the RIHF had not challenged that decision when it was adopted. Documents concerning it were therefore, in the IIHF's submission, irrelevant and outside the scope of these proceedings.

c. The Panel's decision

238. Article R44.3 (1) of the CAS Code provides as follows: "[a] *party may request the Panel to order the other party to produce documents in its custody or under its control. The party seeking such production shall demonstrate that such documents are likely to exist and to be relevant*".

239. The Panel therefore applied those requirements (i.e., (i) that the requested documents are likely to exist and (ii) that they are relevant) to the individual requests, having regard to their scope and the issues in dispute. The requesting party need not establish the contents of documents it has not seen but must provide a sufficient basis for concluding that the documents are likely to exist and may bear on a material issue. Based on the foregoing, the Panel decides as follows:

i. Requests 1 and 2 were not further pursued by the RIHF. They therefore became moot, and no determination of those requests was required;

ii. Regarding Request 3, the RIHF had not established the likely existence of further undisclosed documents responsive to the request or their relevance. In particular, it did not prove that the IIHF Council had considered Company 2's underlying supporting materials or earlier drafts when adopting the Appealed Decisions, rather than the final report itself. The request extended beyond that report without sufficiently identifying the additional material sought or explaining its bearing on the IIHF Council's decisions. The Panel therefore rejected Request 3;

iii. Request 4 was, in substance, directed at identifying the authors of an expert report rather than obtaining documents. As explained in the CAS Court Office letter to the Parties of 19 October 2026, that identification should take place in connection with the experts' participation at the Hearing. This matter will be further addressed below (see paras. 271 to 289);

iv. Request 5 was likewise not further pursued by the RIHF. It therefore became moot, and no determination of that request was required;

v. As to Requests 6–8, the IIHF's use of risk assessments concerning Russian participation provided a sufficient basis, at the time of the ruling, to consider that comparable assessments concerning US, Israeli or Iranian participation were likely to exist. Such documents could also be relevant to the RIHF's argument that Russian teams had been treated differently from teams of other countries involved in military conflicts. The Panel therefore granted those requests, without prejudging whether the situations were comparable or the differential treatment justified;

vi. Regarding Request 9, the request engaged a compelling competing interest in protecting commercially confidential contractual terms. Article 9.2(e) of the IBA Rules on the Taking of Evidence in International Arbitration recognises compelling commercial confidentiality as a ground for excluding evidence or production;

The Panel did not regard confidentiality as an automatic bar to production. Nevertheless, the RIHF had not explained sufficiently why its evidentiary interest required disclosure of those contracts or should prevail over the substantial commercial confidentiality interest invoked. In those circumstances, confidentiality of the arbitration alone did not justify the requested production. In any event, representatives from the Hosting Federations would be available for cross-examination at the Hearing. The Panel therefore rejected Request 9; and

vii. Finally, Request 10, framed as seeking "*all documents relating*" to exclusion from the 2026 IIHF Women's World Championship, held in Denmark in November 2026, was extraordinarily broad. The Panel nevertheless considered that the category could be relevant to the RIHF's discrimination argument, notwithstanding that the exclusion decision was not itself among the Appealed Decisions. It therefore granted the request only to the extent necessary to identify that decision and its evidentiary basis, ordering production of "*only* the *decision and any report on which* the *decision to exclude Russian teams from* the *2026 Women's World Championship in Denmark in November 2026 was based*".

B. The RIHF's request for the admission of late factual exhibits

a. The RIHF's position

240. By its submission of 16 October 2026, the RIHF pursued the introduction of four additional factual Exhibits, A-108–A-111, into the case file:

i. Exhibits A-108 and A-109 compiled examples of Russian participation in international competitions while officials of the relevant federations were subject to sanctions;

ii. Exhibit A-110 was an IIHF article concerning participation under the ROC designation, and

iii. Exhibit A-111 contained social media posts by Professor Roman Sheremeta.

241. At the CMC, the RIHF explained their relevance and the reasons for their admission.

242. In particular, the RIHF submitted that all four exhibits responded to assertions first advanced in the Answer to the Appeal Brief. The IIHF had introduced a new argument, supported by Ms X.'s report, that sanctioned individuals within the RIHF's governance would expose the IIHF or hosts to sanctions liability if Russian teams were readmitted. In its view, earlier references to sanctions had concerned logistical or payment difficulties, not that alleged liability. In particular:

i. Exhibit A-108 compiled examples of Russian teams and delegations participating in competitions in the United States and the European Union while officials of their federations were sanctioned; and Exhibit A-109 concerned IIHF competitions attended by Russian teams while RIHF managers or directors were on sanctions lists. The RIHF relied on those examples to submit that participation had continued without identified sanctions liability, including where the same individuals were involved;

ii. Exhibit A-110, the IIHF article "ROC wins, stays in Group A", dated 31 August 2021, concerned a women's Russian team competing under the ROC designation. The RIHF submitted that it answered the IIHF's assertion that the IIHF had never adopted a framework for neutral participation. In its view, the document showed that a team composed of Russian nationals could compete without representing the Russian State and was relevant to discrimination, proportionality and less restrictive alternatives;

iii. Exhibit A-111 contained social media posts by Professor Roman Sheremeta, on whose commentary the IIHF relied on concerning Russian athletes' military affiliations. The RIHF submitted that his expertise on that subject had not been established and that the posts demonstrated bias. It therefore sought to use the exhibit to challenge the reliability of material relied upon in the Answer.

243. In light of the above, the RIHF maintained that the need to answer the new matters submitted by the IIHF, such as exposure to sanctions, constituted exceptional circumstances under Article R56 of the CAS Code. It had not previously had an opportunity to respond, and excluding the exhibits would impair its ability to present its case. The two weeks taken to compile them were justified by the volume of the Answer, its supporting evidence and hyperlinks, and Ms X.'s report and accompanying materials, all of which required examination while preparing for the Hearing.

244. The RIHF further submitted that admission would not unfairly prejudice the IIHF. Thus, the exhibits had been submitted in advance of the Hearing, leaving sufficient time for the IIHF and its expert to consider them and respond.

b. The IIHF's position

245. In its letter of 19 October 2026, the IIHF objected to admission of Exhibits A-108–A-111 under Article R56 of the CAS Code. It had not agreed to their introduction, and the RIHF had neither applied for leave nor identified exceptional circumstances justifying admission. Furthermore, the RIHF had known its arguments since receipt of the Answer on 2 October 2026 and could have produced the documents sooner, rather than waiting two weeks and submitting them only one week before the Hearing. Thus, it requested that the documents not be communicated to the Panel and that the RIHF be prohibited from relying on them, or on further documents not submitted with the Appeal Brief, at the Hearing.

246. At the CMC, the IIHF further submitted that evidence accompanying an answer did not itself create exceptional circumstances warranting additional exhibits. The CAS appeals procedure did not provide an automatic right of reply, and no reply had been ordered in this case. The RIHF's wish to answer the IIHF's evidence therefore did not, without more, satisfy Article R56 of the CAS Code.

247. The IIHF also stressed the need for an effective opportunity to respond if the documents were admitted. Exhibits A-108 and A-109 concerned Ms X.'s expert evidence and were likely to be raised in cross-examination. Therefore, in the IIHF's view, fairness required time to review them with her before the Hearing. As to the remaining two exhibits, the IIHF indicated that it expected to have sufficient time to consider them, while maintaining its objection to their late introduction.

248. Finally, the IIHF submitted that admission might require counter-evidence of its own, followed by further evidence from the RIHF, creating a potentially continuing exchange shortly before the Hearing. In its view, this reinforced the need to apply the exceptional-circumstances requirement. Alternatively, if the exhibits were admitted, it sought an opportunity to consult its expert and submit responsive evidence.

c. The Panel's decision

249. Article R56 (1) of the CAS Code provides as follows: "[u]*nless the parties agree otherwise or the President of the Panel orders otherwise on the basis of exceptional circumstances, the parties shall not be authorized to supplement or amend their requests or their argument, to produce new exhibits, or to specify further evidence on which they intend to rely after the submission of the appeal brief and of the answer*" (emphasis added).

250. CAS jurisprudence recognises that concrete new arguments introduced in an answer may constitute exceptional circumstances. Thus, in CAS 2016/A/4387, para. 152, the introduction of additional reasoning absent from the appealed decision was held to justify a limited further response under Article R56. Similarly, CAS 2023/A/9525, para. 46, admitted evidence prompted by allegations made for the first time in the answer, holding that it was necessary to allow a response "*including through the submission of new evidence*".

251. In the case at hand, the Appealed Decisions had not expressly invoked exposure to sanctions liability arising from the presence of designated individuals within the RIHF's governance as a ground for exclusion. The Answer to the Appeal Brief, supported by Ms X.'s expert report, introduced that specific justification for the first time. Therefore, the Panel found that the RIHF was entitled to a meaningful opportunity to answer that new contention.

252. Exhibits A-108 and A-109 were directly responsive to that development. They compiled examples of participation by Russian teams and delegations while officials of the relevant federations were sanctioned, including participation in the IIHF's own competitions. Whether those examples ultimately answered the particular sanctions risks was a question of weight, not admission. Their targeted connection to a justification first advanced in the Answer to the Appeal Brief constituted exceptional circumstances warranting their admission, without reopening the evidentiary record generally.

253. Exhibit A-110 likewise addressed a specific assertion in the Answer concerning the absence of a framework for neutral participation. The IIHF article concerning participation under the ROC designation was relevant to testing that assertion and to the proposed less restrictive alternative. Its admission did not determine whether that earlier arrangement was comparable to the present circumstances. It permitted the RIHF to answer the IIHF's position on a concrete issue already central to the dispute.

254. The Panel also considered the timing and the IIHF's ability to respond. The exhibits were submitted two weeks after the Answer, against the background of substantial written and expert evidence and an expedited timetable. The Panel did not consider that interval to demonstrate tactical delay or to justify excluding material specifically directed at the new matters raised.

255. Nevertheless, admission required corresponding protection of the IIHF's opportunity to address the documents with its expert and present counter-evidence. The Panel therefore permitted rebuttal evidence from the IIHF, without new submissions. The IIHF availed itself of that opportunity on 22 October 2026 by submitting the award in CAS 2020/O/6689, WADA v. RUSADA, stating that it intended to rely on it in response to Exhibit A-110. It expressly confirmed that it did not wish to file any additional documents concerning Exhibits A-108 and A-109 and submitted none.

256. Exhibit A-111 did not satisfy the same standard. It sought to challenge Professor Sheremeta's alleged bias through social media posts. The RIHF did not establish that those posts were previously unavailable despite reasonable diligence, or that their admission was necessary to answer a concrete new matter. Their asserted relevance to the author's views did not, without more, establish exceptional circumstances.

257. Nor did exclusion of Exhibit A-111 prevent the RIHF from disputing the reliability, expertise or evidentiary value of the commentary relied upon by the IIHF. The RIHF remained free to make those criticisms in the Hearing. The Panel therefore found no sufficient justification for departing from Article R56 of the CAS Code in respect of that document.

258. Accordingly, in light of the above, the Panel admitted Exhibits A-108, A-109 and A-110, subject to the opportunity for rebuttal described above, and refused admission of Exhibit A-111.

C. Admissibility and weight of the Report 2

a. The RIHF's position

259. The RIHF challenges both the admissibility and the evidentiary weight of the Report 2. In its letter of 14 October 2026, it sought the underlying materials and documents identifying its authors, their credentials and experience. It also requested that the IIHF make the authors available for cross-examination or withdraw the report and references to it. In its submissions of 25 October 2026, it sought exclusion of the report in its entirety.

260. The RIHF rejects the characterisation of the Report 2 as a factual compilation rather than an expert opinion. In its submission, it was commissioned to assess risks and contains opinions, predictions and inferences concerning security, protests and political reactions, some without supporting citations. Thus, the IIHF would rely on those assessments, not merely on the underlying articles, both in its Answer to the Appeal Brief and through Ms X.'s assessment.

261. The RIHF submits that anonymity and non-appearance prevent scrutiny of the authors' expertise, impartiality, independence, potential conflicts and methodology, including any influence by the IIHF. Hyperlinks would not establish that all underlying materials were disclosed or that the sources were representative rather than selectively chosen. It also relies on the earlier proceedings before the IIHF Disciplinary Board, in which cross-examination of one author of a report elaborated by Company 1. had, on its account, revealed material deficiencies.

262. As to non-appearance, the RIHF disputes that any concrete risk of designation under Russian legislation has been established. It emphasises the proceedings' confidentiality, the absence of any identified precedent of such consequences for an adverse CAS witness, and the willingness of the IIHF's other witnesses to testify. In its submission, confidential testimony concerning sporting events outside Russia would not fall within the activities specified by the foreign-agent legislation.

263. The RIHF further relies on the Panel's letter of 19 October 2026 inviting agreement by the following day on protective arrangements, including anonymity and a confidentiality undertaking by its counsel. At the Hearing, it maintained that it was willing to consider safeguards but the IIHF refused to discuss them. In its letter of 25 October 2026, it added that its request for proposals after the preparatory conference received no response, reinforcing its objection to reliance on the untested report.

264. Relying on CAS 2011/A/2384 & 2386, CAS 2015/A/3925, CAS 2024/A/10834 and the IBA Rules, the RIHF seeks exclusion or little or no weight, including Ms X.'s derivative conclusions in her report.

b. The IIHF's position

265. The IIHF opposes exclusion and maintains that the Report 2 may receive substantial weight despite its authors' non-appearance. In its submissions of 16 and 25 October 2026, it distinguishes admissibility from evidentiary weight: the Report 2 formed part of the material considered by the IIHF Council, and its exclusion would prevent complete review of that material. It nevertheless accepts the Panel's discretion to determine its weight, including by reference to corroboration and alternative means of testing its conclusions.

266. As to independence, the IIHF maintains that Company 2 has no ongoing or long-term relationship with the IIHF and that its sole instruction concerned this report. The instructions appear in the Report 2 itself. Beyond providing them, the IIHF would have had no involvement in drafting, and the contents would be entirely the authors' work.

267. The IIHF characterises the Report 2 as factual, rather than an expert opinion, and relies on its 160 footnotes identifying news articles and other sources. The Panel could therefore examine those materials, assess their reliability and determine whether the conclusions follow from them without hearing the authors. In the document-production exchanges, the IIHF likewise maintained that there was no basis to suppose that Company 2 had relied on additional, unreferenced sources.

268. As to non-appearance, the IIHF submits that the authors declined to testify because they could be designated foreign agents, or Company 2 an undesirable organisation, with possible criminal consequences for its founders, employees and associates. Confidentiality would not eliminate disclosure risks, particularly given the alleged RIHF–State connections. Having reserved its response at the hearing, the IIHF explained on 25 October 2026 that even anonymity would leave Company 2 exposed; the authors therefore rejected all arrangements, not to shield the report from scrutiny.

269. In that connection, the IIHF relies on examples concerning other consultancies and similar concerns expressed by other firms it approached. Its other witnesses' willingness to testify would not disprove those concerns: federation and host representatives and the insurance broker would occupy different positions, while Ms X.'s experience would explain her greater tolerance of the risks. Each witness would need to assess those risks individually.

270. Finally, the IIHF relies on corroboration through witnesses available for cross-examination: Mr Lutz on German security and organisation; Ms Henderson on Canadian protests, security and funding; Mr Cerny on Czech participation and entry restrictions; and Ms X. on Russian ice hockey's state connections and potential propaganda use. Together with independent review of the cited sources, their evidence would permit meaningful scrutiny of the report's conclusions and justify attributing substantial weight to it.

c. The Panel's decision

271. Under Article R44.2 of the CAS Code, applicable through Article R57, each party must ensure that its experts are available.

272. In this sense, the relevant CAS case law treats an expert's failure to appear as an issue of admissibility, not merely weight. In CAS 2018/A/5808, para. 124, the panel held: "[t]*he Panel finds that Prof. Waelbroeck's absence impacts on the Appellant's right to test the findings of the expert and* the *Panel's right to pose questions*. *In light of this, in particular taking account of the right* to *be heard, the Panel thereby excluded the expert opinion from this procedure*" (emphasis added).

273. Similarly, CAS 2004/A/714, para. 9, concluded that, following the witnesses' and experts' failure to appear, "*their respective statements shall not be considered by the Panel*". Indeed, the same rule is applicable to fact witnesses. As stated in CAS 2016/A/4501, para. 99, reproducing Article 4(7) of the IBA Rules: "*If a witness whose appearance has been requested pursuant to Article 8.1 fails without a valid reason to appear for testimony at an Evidentiary Hearing*, the *Arbitral Tribunal shall disregard any Witness Statement related* to *that Evidentiary Hearing by that witness unless*, *in exceptional circumstances*, *the Arbitral Tribunal decides otherwise*".

274. Likewise, according to D. Mavromati and M. Reeb (*The Code of the Court of Arbitration for Sport: Commentary, Cases and Materials*, 2nd ed., 2025, p. 375), "[t]*he parties are responsible for the presence of the witnesses and experts at the hearing. If any witness or expert is absent, any witness statement or expert's opinion related to this person is normally removed from the file, and the panel does not consider such evidence*" (emphasis added).

275. Moreover, Article 5(5) of the IBA Rules on the Taking of Evidence in International Arbitration is particularly relevant. It concerns party-appointed experts and provides as follows:

"*If a Party-Appointed Expert whose appearance has been requested pursuant to Article 8.1 fails without a valid reason to appear for testimony at an Evidentiary Hearing, the Arbitral Tribunal shall disregard any Expert Report by that Party-Appointed Expert related to that Evidentiary Hearing unless, in exceptional circumstances, the Arbitral Tribunal decides otherwise*" (emphasis added).

276. The rule is clear: where an expert fails to appear without a valid reason, the tribunal "*shall disregard*" the report unless exceptional circumstances justify an exception. Read with the CAS authorities cited above, this rule supports exclusion of the report from the evidence that the Panel may consider. In this regard, public sources and other witnesses' evidence cannot replace examination of those authors or cure the failure to meet the safeguards required for admission of their report.

277. The Panel therefore addresses whether, on the basis of the justifications advanced by the IIHF and the RIHF's corresponding counterarguments, the Report 2 is admissible.

278. First, the Panel rejects the IIHF's argument that the Report 2 is a factual report rather than an expert opinion. For the Panel's *de novo* review under Article R57 of the CAS Code, the report's nature depends on its substance, not its label or the fact that the IIHF Council considered it. This approach follows CAS 2018/A/5734, para. 171: "[t]*o decide whether a document is a factual document or an expert report, a Panel takes into account its nature and its author, so that, as a general principle, a document that analyses a technical aspect written by somebody who has (or is alleged to have) technical expertise on that matter in hand, can be qualified as an expert report* [...]."

279. Company 2 was engaged as a specialist risk consultancy to assess the consequences of Russian participation in four of the relevant championships. Its report does not merely record facts. It selects and interprets sources, predicts reactions and assesses the likelihood and seriousness of risks. These are expert judgments based on claimed specialist knowledge. Thus, its 160 footnotes do not turn the Report 2 into ordinary documentary evidence or remove the need to examine its authors' reasoning.

280. The fact that the IIHF Council considered the Report 2 does not remove the safeguards applicable to expert evidence in these proceedings. The Panel can review the IIHF Council's decisions without accepting the Report 2's assessments as proven. The IIHF's approach would allow it to rely on expert conclusions while avoiding the requirements applicable to expert evidence simply by calling the report documentary evidence. The Panel cannot accept that approach.

281. Second, in this vein, because the authors were not identified, the RIHF and the Panel could not test their independence, qualifications or the assumptions underlying their assessments. Their absence also prevented examination of their methods and reasoning. Access to the cited news articles does not remedy these defects, which concern the expert judgments on which the IIHF relies.

282. Third, independence must be assessed for each author, not only for the consultancy firm employing them. Assurances about Company 2's relationship with IIHF do not allow the Panel to examine the authors' own relationships, possible conflicts or qualifications. Nor can public sources or other witnesses' evidence on specific points replace examination of the authors' assumptions and expert judgments.

283. Fourth, the IIHF established no valid reason for the authors' absence and no exceptional circumstances justifying reliance on their untested report. The RIHF explained, by reference to Article 4 of the Foreign Agents Law, why its requirements could not be met in the authors' case. The IIHF did not address those requirements or explain how they could be met. Its general reference to possible Russian reprisals did not establish a concrete risk justifying the authors' anonymity or absence.

284. Fifth, the IIHF also failed to establish that the conditions for hearing anonymous witnesses were met. Even so, on 19 October 2026, the Panel invited the Parties to consider protective measures, including anonymity and confidentiality undertakings by the RIHF's counsel. The IIHF declined even to explore those measures, although they could have allowed the authors to be protected and their evidence to be tested.

285. Sixth, this issue had already arisen before the IIHF Disciplinary Board in relation to the Report 1, as described in the factual background above (see para. 22, subpara. v). The situation there was less serious: Mr Z. was identified, attended the hearing and was cross-examined by the RIHF. He confirmed his contribution to the reports but refused to identify the other team members involved in preparing them.

286. Even then, the Disciplinary Board warned in para. 100 of its decision of 25 May 2026:

"*The IIHF and Mr Z. were advised that, as in any expert report, if the sources and persons being used or relied upon to prepare such report were not indicated, given the confidential nature of this hearing, then it could significantly affect the weight to be given to the report, since the IIHF was relying on it in the context of an expert report*".

287. The present situation in these CAS proceedings is more serious. No author of the Report 2 has been identified or appeared for examination. The IIHF therefore seeks to rely on the Report 2 without even the limited scrutiny made possible by Mr Z.'s testimony.

288. The Panel therefore cannot consider the Report 2, and, consequently, must remove it from the file (see above para. 274). The authors' anonymity and unjustified absence, together with the IIHF's refusal to explore protective measures, prevented the RIHF from testing the evidence and the Panel from questioning the authors.

289. The requirements for admitting the Report 2 have not been met. Therefore, the Report 2 is inadmissible and cannot form part of the evidentiary basis for the Panel's decision.

D. Burden and standard of proof

a. The RIHF's position

290. The RIHF submits that the IIHF must provide sufficient evidence for each Championship to establish the concerns relied on to justify exclusion. This applies whether the IIHF relies on Bylaw 9.2 or on the other provisions it has invoked.

291. In its closing submissions at the Hearing, the RIHF argued that the standard of proof should be "comfortable satisfaction". It relied on the severity and duration of the exclusion and on its effects, which it described as comparable to those of a disciplinary measure. It also argued that the evidence was insufficient even under the balance-of-probabilities standard.

b. The IIHF's position

292. The IIHF maintains that the RIHF bears the burden of proving grounds for overturning the IIHF Council's decisions.

293. The IIHF argues that no strict standard of proof applies to an assessment of future risks. In its view, the question is not whether an incident has been shown to be likely to occur. Rather, it is whether the evidence supports the IIHF Council's view that the remaining risks were serious enough to justify its decisions. It submits that the Panel should intervene only if no reasonable decision-maker could have considered those risks significant. The IIHF describes this standard as lower than the balance of probabilities but did not explain how much lower.

294. Alternatively, the IIHF relies on Article 12.3.1(e) of the IIHF Disciplinary Regulations, read together with Articles 12.3.1 and 12.6.1. It submits that these provisions require proof on the balance of probabilities. It argues that the same standard applies to the direct appeal to CAS agreed by the Parties.

c. The Panel's decision

295. The Panel finds that the burden of establishing sufficient grounds for the adoption of the Appealed Decisions rests with the IIHF. It is the IIHF that relies on the existence of particular risks as the factual basis for exercising its exclusionary power. It must therefore establish the facts necessary to justify that exercise in respect of each Championship. The RIHF's procedural position as the party bringing the appeal does not relieve the IIHF of that burden, nor require the RIHF to prove the absence of every conceivable risk. Likewise, the discretion afforded to the IIHF Council in assessing risks cannot substitute for proof of the factual premises on which its assessment depends. The IIHF's position is unsupported by any legal authority. On the contrary, the authorities submitted by both Parties confirm that, whether the proceedings are administrative or disciplinary in nature, the burden of proof rests with the party seeking exclusion from competition (see, among others, CAS 2025/A/11915, para. 117; CAS 2022/A/8856, para. 174).

296. The Panel finds that the applicable standard of proof is the balance of probabilities. The IIHF's proposed lower standard is unsupported by any legal authority. The Panel is not aware of any authority applying a standard below the balance of probabilities in proceedings of this kind, whether administrative or disciplinary. Where the applicable rules are silent, CAS panels have applied the standard of "comfortable satisfaction" in disciplinary proceedings. Here, however, the IIHF rules provide a standard. Article 12.3.1(e) of the IIHF Disciplinary Regulations requires the evidence to establish that a violation is "more likely than not" to have occurred, unless an IIHF Governing Document provides otherwise. Article 12.6.3 makes the procedures in Articles 12.3–12.5 applicable to internal appeals. The Panel will therefore apply the balance-of-probabilities standard. This conclusion does not depend on treating the Appealed Decisions as disciplinary measures.

297. The standard of proof is not a moving target. It cannot be raised or lowered merely because an issue is important or the consequences of a decision are serious. The CAS Panels (CAS 2011/A/2490, § 40 of the published extract; CAS 2018/A/5906, Cesare, §§ 68–71; CAS 2018/A/5920, §§ 83–86) have repeatedly rejected that approach. The IIHF must therefore establish the factual grounds for exclusion at each Championship on the balance of probabilities. It must show that the alleged risks and the circumstances relied on to justify exclusion are more likely than not to exist. A merely conceivable risk, irrespective of its consequences' magnitude, is not enough. If the IIHF fails to prove the necessary facts, it bears the consequences of that failure.

X. MERITS

298. The Panel has carefully considered all submissions and evidence presented by the Parties, including those not expressly addressed in the reasoning below.

A. The legal grounds invoked by the IIHF to justify the exclusion

299. In its submissions, the RIHF has explained that a valid exclusionary decision by the IIHF could only be rendered on the basis of Bylaw 9.2, which essentially provides for grounds relating to security, safety, well-being and freedom of movement. In this sense, in its view, the Appealed Decisions rely on grounds relating to organisation, integrity and insurance, among others, that do not fall within the scope of Bylaw 9.2.

300. Conversely, the IIHF has submitted that, together with any grounds based on Bylaw 9.2, the IIHF Council was also authorised to invoke different grounds that may validly substantiate an exclusionary decision, based, in particular, on its mission, roles, powers and duties as provided for under Statutes 4 (particularly, paras. (a)–(c)) and 15.4.4.1 (particularly, paras. (a)–(c) and (z)) to protect the organisation, integrity and reputation of international ice hockey.

301. The relevant provisions discussed above are set out below:

    i. Statute 4 is entitled "*Mission and Role*", and its subsections (a)-(c) are as follows:

"*The IIHF's mission is to promote ice hockey throughout the world and to lead the ice hockey movement as recognized by the International Olympic Committee. The IIHF's roles include, but are not limited to:*

Govern, develop and promote ice hockey, in all forms as approved by Congress and at all ages, including the development of coaches and officials, worldwide;

Control international ice hockey;

Adopt, formulate, issue, interpret, implement and amend Statutes, Bylaws Codes/Regulations and Guidelines as are necessary for the governing, development, control and promotion of ice hockey, specifically including but not limited to eligibility for IIHF Competitions, the orderly movement of players internationally and the establishment of International Playing Rules; [...]".

ii. Statute 15 refers to the "*Council Duties and Responsibilities*", and its subsections 15.4.4.1(a)–(c) and (z) establish the following:

"*The Council shall be the supreme executive body of the IIHF with the corresponding fiduciary duty to the IIHF. The Council shall be responsible for strategic, governance and financial matters of the IIHF, and without limitation, shall have the following authority, duties and responsibilities:*

a) Governing and promoting international ice hockey, including developing and updating a strategic plan for the IIHF;

b) Overseeing the operational decision-making of the IIHF;

c) Adopting policies for the IIHF which are consistent with the Governing Documents;

[...]

z) All duties and matters arising that are not specifically addressed herein or assigned to other IIHF bodies in the Statutes and Bylaws".

iii. Bylaw 9 is entitled "IIHF Withdrawal, Cancellation and Postponement of IIHF Competitions and withdrawal of National Teams", and its sub-section 9.2 provides for the following:

"*Notwithstanding any other Statute or Bylaw, if in the opinion of the IIHF Council, after conducting the necessary review into the corresponding risks, the participation of a team, player, official or coach would lead or leads to concerns for the well-being, safety, security and/or the safe freedom of movement of the players, coaches, officials, spectators and/or media, the IIHF Council shall have the right to deny entry or remove a participating team, player, official or coach from an IIHF Competition*".

302. The Panel distinguishes three questions: (i) what the IIHF's mission is; (ii) which IIHF body has authority to make the relevant decisions; and (iii) when and on what conditions may that authority be exercised. The provisions relied on by the IIHF address these separate questions.

303. Statute 4 defines the IIHF's mission as "*to promote ice hockey throughout the world and to lead the ice hockey movement as recognized by the International Olympic Committee*". Its roles, set out above, include setting eligibility criteria for IIHF competitions.

304. Statute 15.4.4.1 defines the IIHF Council's duties. These include governing and promoting international ice hockey (letter (a)), overseeing operational decisions (letter (b)), and adopting policies consistent with the IIHF's governing documents (letter (c)). The Council also handles matters not assigned to other IIHF bodies (letter (z)). It is therefore the competent body to decide whether to exclude a national federation from international competitions.

305. Bylaw 9.2 sets the conditions for denying a team entry to, or removing it from, an IIHF competition. The Council may exercise that power only if, "[...] *after conducting the necessary review into the corresponding risks, the participation of* [such] *team* [...] *would lead or leads to concerns for the well-being, safety, security and/or the safe freedom of movement of the players, coaches, officials, spectators and/or media*".

306. Three reasons support this interpretation:

i. Under Statute 5.1, ice hockey is governed by the IIHF's "Governing Documents". These are defined as "*IIHF Statutes, Bylaws, Codes/Regulations, Policies and Official Playing Rules*". The IIHF must therefore comply strictly with its own rules.

ii. The development of the IIHF's rules supports the same conclusion. The Statutes and Bylaws effective from 27 September 2021 did not contain Bylaw 9.2. That provision was introduced on 28 September 2024. At that time, Russian participation remained a major issue following the RIHF's exclusion on 28 February 2022. In that context, the Panel finds that the IIHF adopted Bylaw 9.2 to require reassessment of Russian participation against its stated criteria. Before its introduction, broader grounds could apply, as the IIHF Disciplinary Board concluded in its decision of 30 June 2022 concerning the February 2022 exclusion. Once Bylaw 9.2 took effect, however, the IIHF Council was bound by its criteria.

iii. The principle of *effet utile*, which is important under Swiss law, also supports this conclusion. A provision must be interpreted so that it has practical effect. If the IIHF Council could exclude a team on any ground, it considered sufficient under a broad discretion, Bylaw 9.2 would have no practical effect. Its introduction on 28 September 2024 would serve no purpose.

307. Bylaw 9.2 begins with the words "[n]*otwithstanding any other Statute or Bylaw*". The Panel finds no other Statute or Bylaw that contradicts its interpretation or sets different substantive criteria for exclusion. Despite that introductory wording, the Panel considers that Bylaw 9.2 must be read together with rules protecting interests that may take priority. Exclusion has serious consequences for those affected. Meeting the criteria in Bylaw 9.2 does not, in itself, establish compliance with those other rules. One example is the prohibition of discrimination in Statute 1.3, which prevails over Bylaw 9.2 under Statute 5.3: "*The IIHF does not permit discrimination against any private person or group of people on account of race; skin color; ethnic, national or social origin; gender, gender expression or gender identity; physical and mental disability; language; religion; political associations; birth or other status; sexual orientation or any other reason*".

308. Recent CAS decisions in similar cases, including those relied on by the Parties, support this approach. In CAS 2025/A/11592, Article 4.5.8 of the International Luge Federation's Statutes required that "*the persons concerned can be proven to have had a causal personal responsibility/support/assistance/participation in the cases described above and if the measure is proportionate*". The panel assessed the decision against those requirements. It held that the exclusion from the 2026 Olympic Winter Games and qualifying events could be enforced only to the extent that it complied with Article 4.5.8. The restrictions therefore had to be linked to the individual responsibility of the person concerned and be proportionate (para. 125).

309. By contrast, CAS panels have considered broader grounds where a federation's rules did not expressly set conditions for exclusion. The Panel's conclusions here follow from the IIHF's own rules. Different regulatory frameworks governing other sports cannot be imported into this case. The following decisions illustrate that distinction:

    i. In CAS 2022/A/8708, the panel noted that "[n]*either Article 13 nor any other provision of the FIFA Statutes expressly state the circumstances in which a member association may be denied the right to participate*" (para. 134). That case was also shaped by the urgency of the 2022 FIFA World Cup; held in the year the military conflict began. This case arises more than four years later. In the meantime, the IIHF has adopted a specific rule on exclusion;

    ii. In CAS 2022/A/8709, the panel stated that "[n]*either Article 7 nor any other provision of the UEFA Statutes expressly state the circumstances in which a member association may be denied the right to participate, although the majority accepts that this would be implicit in the exercise of the power under Article 9.1, which in the present case has not been invoked*" (para. 133);

    iii. In CAS 2022/A/8856, the panel stated that "[i]*t is correct to say that the ETTU Regulations make no express provision to "not to invite" an association member* [...]" (para. 187).

310. The above is also consistent with the IIHF's own conduct throughout the exclusion of the RIHF from IIHF championships. Three features of that conduct are particularly significant:

i. First, the exclusion maintained from 28 February 2022 until 2026 rested entirely on a safety, security and well-being policy. The original decision invoked the IIHF's "*duty of care to protect all participants in IIHF Competitions*" and excluded Russian teams until "*the safety and well-being of all participants (including Russian players and officials) can be assured*". The IIHF Disciplinary Board confirmed in June 2022 that the measure "*was not a sanction but was a safety policy*";

ii. Second, the proceedings concerning the January 2026 Decision were conducted on that same basis. The IIHF Disciplinary Board treated material unrelated to the safety and security criteria now expressed in Bylaw 9.2 as irrelevant to substantiate the claimed basis for exclusion. It specifically criticised the fact that "[t]*he majority of the two reports dealt with matters other than security and safety issues*". The IIHF presented its case within that framework;

The IIHF Disciplinary Board's conclusion was explicit: "*here the legal basis claimed concerns, in essence, safety and security*". It annulled the January 2026 Decision because the evidence did not establish that the requirements of that claimed basis were fulfilled; and

iii. Third, only after that annulment did the IIHF introduce a different justification. In its unsolicited email of 24 July 2026 (i.e., almost two months after the IIHF Disciplinary Board decision of 25 May 2026), it stated that "*as specifically indicated in the IIHF Disciplinary Board decision, the IIHF Council may consider other legal grounds when determining Russia's participation in IIHF Competitions*". It referred generally to "*all provisions of IIHF Statute 4*", without identifying which specific alternative grounds it proposed to invoke.

311. This change came more than four years after the IIHF had begun maintaining and annually renewing the exclusion on safety and security grounds. In the Panel's assessment, that sequence suggests that the additional grounds were not the principal reasons for the exclusion. The grounds for excluding a national federation should be genuine, clearly identified and assessed when an international sports governing body takes that decision. Accordingly, the Panel considers that the IIHF should have been entitled to exclude the RIHF only on the grounds set out in Bylaw 9.2, and not on any other grounds.

312. Nevertheless, the Panel will examine each argument advanced by the IIHF in these proceedings, including those on broader grounds under Statutes 4 and 15.4.4.1. This is warranted by the exceptional and unprecedented importance of the issues at stake for both Parties. It also ensures the fullest protection of the IIHF's right to present its case and to be heard. For that purpose alone, the Panel will assume, without accepting as a matter of law, that grounds outside Bylaw 9.2 could justify exclusion.

B. Assessment of the grounds for exclusion

313. The Panel now turns to examining, under Bylaw 9.2 and the broader grounds in connection with Statutes 4 and 15.4.4.1, each Appealed Decision on the basis of the event-specific evidence submitted in these CAS proceedings.

314. In conducting this assessment, the Panel will focus on the evidence before the IIHF Council when it adopted the Appealed Decisions, save for the Report 2 (see above paras. 271-289). This includes the Hosting Federations' letters and the supporting material requested by the IIHF following the IIHF Disciplinary Board's decision of 25 May 2026 (see above para. 30), as well as the testimony from the Hosting Federation's representatives and Company 3's insurance memorandum. In exercise of its *de novo* powers of review under Article R57 of the CAS Code, the Panel will also examine Ms X.'s expert report (although it notes that it was prepared after the Appealed Decisions).

a. World Junior Championship, Canada, 26 December 2026–5 January 2027

315. From 2022 until the IIHF Disciplinary Board's decision of 25 May 2026, the IIHF relied only on safety and security grounds to exclude the RIHF (see para. 310 above). Those are the grounds now addressed by Bylaw 9.2. However, on 24 July 2026, it informed the RIHF that it could also rely on other grounds (see above para. 35). Subsequently, on 27 July 2026, in the Appealed Decision concerning the World Junior Championship to be held in Canada, the IIHF relied on the following grounds to exclude the Russian team from this Championship: "*the proper organisation and perceived integrity and legitimacy of the Championship, and the safety and security of all participants in and attendees at the Championship*" (see para. 37, subpara. ii above).

316. In these proceedings, the IIHF relies on four categories of grounds for excluding the Russian team from this Championship: (i) safety and security: it anticipates protests and a need for additional protection at venues and hotels and during transport; (ii) financial and insurance risks: it identifies security costs beyond the allocated budget, possible loss of public funding and risks to Hockey Canada's recognition by Sport Canada, as well as significant gaps in insurance cover; (iii) legal and operational constraints: it relies on sanctions compliance and banking, entry and travel restrictions; and (iv) sporting integrity and legitimacy: it identifies possible boycotts, forfeits and disruption to the intended competition.

317. The IIHF has therefore expanded its grounds for exclusion. Financial (insurance), integrity, legitimacy and reputation were advanced as grounds independent of safety and security for the first time on 27 July 2026. They had not been advanced as independent grounds at any earlier point in 2026, nor during the preceding four years, throughout which the IIHF had relied on the safety policy. In these proceedings, it also invokes sanctions compliance and banking, entry and travel restrictions, which the Appealed Decision of 27 July 2026 did not expressly identify as grounds for exclusion.

318. Moreover, Ms Henderson, Hockey Canada's President and CEO, expressly acknowledged during the Hearing that Hockey Canada had entered into its long-term hosting arrangement with the IIHF without making Russian non-participation a condition of that commitment, although she did not recall when such a long-term agreement had been signed. Asked whether Hockey Canada had conveyed to the IIHF that it would accept hosting rights only if Russian teams did not participate, she answered: "*At the time of signing the long-term agreement, no*" (Day 1, 04:11:32–04:11:57). In relation to the Junior Championship, she likewise initially stated: "*I don't believe there was any conditions like that in the contract*" (Day 1, 04:06:48). Thus, she expressly confirmed that Hockey Canada assumed its long-term hosting commitments without securing Russian non-participation as a contractual condition.

319. Prior to commencing its analysis of the evidence submitted by the IIHF in these proceedings, the Panel must recall what evidence, in the IIHF's own letters, was deemed necessary for it to make an informed exclusionary decision, in light of the IIHF Disciplinary Board's decision of 25 May 2026.

320. Thus, in its letter of 3 June 2026 to Hockey Canada, the IIHF informed Hockey Canada that "[t]*he Disciplinary Board has emphasized that Council's assessment must be based on the specific circumstances of each tournament, including the host country, host cities, venues, expected size and profile of the audience, participating teams, event profile, operational arrangements, safety and security risks, and any available mitigation measures. Council must therefore have before it current, detailed, and championship-specific information*" (emphasis added). In this regard, it requested from Hockey Canada an assessment "*separately for each Championship and, where relevant, separately for Russia and Belarus*" on the following ten issues:

(i) overall safety and security assessment;

(ii) host-country, provincial, and host-city environment;

(iii) consultation with public authorities;

(iv) legal, regulatory, immigration, sanctions, and travel considerations;

(v) operational and security concept;

(vi) possible mitigation measures and participation conditions;

(vii) stakeholder concerns;

(viii) athlete welfare considerations;

(ix) financial, contractual, insurance, and logistical implications; and

(x) host assessment and recommendation.

321. The IIHF further stated: "*Given Council's need to make an evidence-based decision, we would be grateful if your response could include any supporting documentation, including security assessments, authority feedback, risk assessments, operational plans, legal or immigration information, insurance correspondence, budget estimates, or other materials that may assist Council in its review*".

322. Measured against those express requirements, Hockey Canada's response was notably limited in both scope and substantiation. Its principal focus was on financial considerations falling within section (ix) of the IIHF's request, notably the potential loss of federal funding and the additional costs associated with enhanced security. Beyond those concerns, the letter offered general observations on government policy, anticipated public reactions and stakeholder relations, rather than a developed assessment of the other matters identified by the IIHF. Hockey Canada therefore did not provide the current, detailed and championship-specific evidentiary assessment that the IIHF itself had considered necessary for an informed decision. Despite having been required to provide that assessment already in the proceedings before the IIHF Disciplinary Board, Hockey Canada chose not to provide it in these CAS proceedings either.

323. In this regard, the IIHF Disciplinary Board had explained what evidence was required, and the IIHF subsequently requested that evidence from Hockey Canada. Yet, when Hockey Canada failed to provide it, the IIHF simply left matters there. In the Panel's view, this sequence gives the impression that the IIHF was going through the motions rather than genuinely seeking to substantiate the risks on which it relied.

i. Alleged safety and security risks

324. The IIHF submits that Russian participation would heighten the risks of demonstrations and physical or verbal confrontations, given Alberta's substantial Ukrainian communities and the Championship's visibility over Christmas and New Year. Thus, it argues that enhanced policing, screening, crowd control and protection at venues, accommodation and during transport would be required. It emphasized the event's large audiences.

325. At the Hearing, Ms Henderson acknowledged that Hockey Canada had not supplied all the assessments requested by the IIHF. Instead, its response placed government policy and funding "*first and foremost*", alongside general predictions about public reaction and costs. In the Panel's view, this statement confirms two points. First, Hockey Canada's actual concern was government policy and funding, rather than safety and security. Second, Hockey Canada did not provide the evidence requested by the IIHF on 3 June 2026 (see paras. 320-321 above). Its request for that evidence went unanswered.

326. The Panel must first address the admissibility of the Edmonton and Red Deer municipal representatives' letters attached to Hockey Canada's letter to the IIHF. Their authors' unexplained non-appearance despite the RIHF's request prevented examination by the RIHF and the Panel, with no exceptional circumstances justifying reliance on their untested statements. The Report 2 reasoning, equally applicable to fact witnesses (see above paras. 271-289), therefore requires exclusion; submitting the letters as documentary attachments rather than witness statements does not cure this deficiency. In any event, even if the Panel were to consider their contents, they would not establish an inability to accommodate Russian participation safely. Rather, they would contradict that proposition in the following respects:

    i. The City of Edmonton expressly stated that, if participation were permitted, "*the City of Edmonton will fulfill its role as a co-host for the tournament*". Its security assessments and coordination were envisaged only after an admission decision (i.e., *ex-post* and not *ex-ante*). It does describe work still to be undertaken, rather than the outcome of a completed assessment demonstrating that adequate protection could not be provided. Furthermore, it explained that, together with the presence of a significant and vibrant Ukrainian diaspora, the City also acknowledges "*the presence of a local Russian community and recognize the importance of applying an intersection and anti-racist lens to our deliberations, ensuring that our local hockey community remains a welcoming space for all, regardless of national origin*";

    ii. The letter from the Red Deer's representative leads to a similar conclusion. In fact, it offers "*comments at a high level*". Moreover, it acknowledges "*valid arguments supporting the return of these athletes to international competition*" and questions whether exclusion "*achieves the intended objectives or is fair to the players themselves and their competitors*". In this same sense, references to Alberta's concerns do not constitute a direct assessment by that regional government, which has not been obtained by Hockey Canada. The presence of a substantial Ukrainian community cannot, *per se* and without a demonstrated connection to a sufficiently substantiated threat, establish grounds for exclusion. Quite to the contrary, Edmonton's express commitment to a welcoming environment "*regardless of national origin*" further underscores why the existence of different communities must not be equated with an unmanageable security risk.

327. In addition, at the Hearing, Ms X. expressly confirmed that her assessment of safety and security risks was limited to incorporating the Report 2 by reference. Her report therefore provides no independent assessment of those risks and cannot fill this evidentiary gap.

328. Lastly, the Panel finds that the evidence on which the IIHF relies in relation to safety and security risks is even weaker than that presented before the IIHF Disciplinary Board. In the proceedings before that body, the IIHF submitted two reports prepared by Company 1, which were deemed insufficient evidence by the IIHF Disciplinary Board and have not been submitted in the context of these CAS proceedings. To remedy this deficiency, the IIHF commissioned the Report 2, which, for the reasons stated above (see paras. 271 to 289), is inadmissible, thus rendering the IIHF's case on safety and security risks even more unsubstantiated than the one that was rejected by the IIHF Disciplinary Board itself.

329. That evidentiary weakness is all the more troubling because the IIHF, despite the IIHF Disciplinary Board's guidance, requested once, but did not pursue any further, the missing evidence from Hockey Canada. This suggests, in the Panel's view, that the IIHF was going through the motions rather than looking to substantiate its alleged risks.

ii. Alleged financial and insurance risks

330. The IIHF submits that Russian participation would entail additional security costs beyond the Championship's budget and jeopardise Sport Canada funding. It added that Hockey Canada could also lose Sport Canada recognition. Relying on Company 3 and Mr Y., it further argues that adequate cancellation and liability cover may be unavailable or exclude material losses. It maintains that later insurance quotations retained significant exclusions and that standard boycott exclusions would also be expected in other hosts' policies.

331. The Panel cannot admit the Sport Canada letter dated 13 July 2026 attached to Hockey Canada's response to the IIHF's letter of 3 June 2026 (see above para. 326). In any event, even if the Panel were to consider the letter, it sets funding conditions rather than imposing a blanket ban on Russian participation in Canada. Those conditions concern selection and support by the Russian State or national governing body, flags and state symbols. A funding condition imposed on Hockey Canada would not, by itself, establish a financial risk that the IIHF, as the party defending the Appealed Decisions in these proceedings, cannot manage.

332. At the Hearing in late October 2026, Ms Henderson could not tell the Panel whether Hockey Canada had received Sport Canada's funding for the Championship due to begin in December 2026 or, if so, how much. In fact, she could not confirm whether Sport Canada had funded the previous edition. Nor could she identify the amount or proportion of public funding at risk. Hockey Canada's letter to the IIHF provided neither figure. The additional security costs were also not quantified. The Panel finds this failure to provide even approximate figures unjustified. It is not credible that Hockey Canada's Chief Executive Officer would be unable to provide even an estimate of these amounts. In this respect, Hockey Canada knew that it needed to quantify and substantiate the alleged financial consequences, as per the IIHF's letter of 3 June 2026 (above para. 321).

333. Thus, the Panel has been provided with no evidence whatsoever to assess the scale of the potential funding loss or additional costs, or their effect on the organisation of the Championship. The Panel recognises the importance of Hockey Canada's relationship with Sport Canada. That relationship does not, however, replace evidence of financial risk. If Hockey Canada considered that risk sufficient to justify excluding an entire junior team, it should have provided supporting evidence before the IIHF Disciplinary Board. The IIHF itself later expressly requested that evidence. The Panel accepts that a financial loss suffered by Hockey Canada in organising the event could also have financial consequences for the IIHF. But it cannot assume that such consequences would arise, or estimate their amount, without supporting evidence.

334. Moreover, even if the Panel were to consider Sport Canada's letter attached to Hockey Canada's letter to the IIHF, its contents would not establish whether Russian participation as a neutral team would result in a loss of public funding. Hockey Canada did not explore that option. Asked whether her position would change if Russian athletes competed as a neutral team, Ms Henderson replied: "*I would have to go back and consult with Sport Canada on that*" (Day 1 Transcript, 04:57:22). She also stated that neither Hockey Canada internally nor Hockey Canada and the IIHF had discussed neutral participation: "*we haven't had that discussion about competing under a neutral flag*" (Day 1 Transcript, 04:59:26). The Panel therefore finds that the risk of losing funding was invoked without first examining whether neutral participation could meet the conditions in the letter.

335. In addition to the above, the Panel notes that the conduct of a sophisticated organisation such as Hockey Canada is objectively inconsistent with the financial risk alleged by the IIHF. If Russian participation, whether as a national team or in another form (such as under a neutral flag), posed the risk alleged in these proceedings, Hockey Canada should have sought, or the IIHF should have offered, a contractual right to withdraw as host without penalty in the event of such participation. Ms Henderson confirmed that no such provision existed. Moreover, Hockey Canada had been aware of the increased likelihood of Russian participation since the IOC's change of position on youth participation in December 2025 (see para. 17 above), or at the very least since the IIHF Disciplinary Board's Decision of 25 May 2026. Yet, no budget or other financial analysis appears to have been prepared comparing the Championship's projected financial position with and without Russian participation.

336. As to the IIHF's insurance evidence (see para. 330 above), both the IIHF's own cover and the host's insurance arrangements may be relevant. The question is which party would suffer the alleged loss, which policy or policies could respond, and what exclusion would leave that loss uninsured. The Panel finds that the evidence does not establish that connection sufficiently to show that insurance risks reasonably prevent Russian participation in this Championship. In particular:

    i. First, the two levels of insurance are not wholly separate. Under Articles 63.1–63.3 of the applicable Event Code, the host must obtain liability insurance, name the IIHF as an additional insured and undertake an insurance assessment. Company 2's memorandum recognises that local cover may respond before the IIHF's own liability policy. By contrast, Article 62.1 recommends, but does not itself require, the host to obtain cancellation insurance. The respective policies and their interaction must therefore be examined, rather than assumed;

    ii. Second, Company 3's memorandum and Mr Y.'s testimony identify no examination of Hockey Canada's own policies. Asked which policies he had reviewed, he identified the German organiser's cancellation policy and the IIHF's policies (Day 1, 06:13:28–06:16:27). His expectation that other organisers' cancellation policies would contain similar conditions does not establish Hockey Canada's actual cover;

iii. Third, the evidence concerning the IIHF's cancellation programme itself qualified the initial concerns. Following disclosure of possible Russian reintegration, the risks of refusal of cover on grounds of matters within the insured's control and non-disclosure were substantially reduced. Certain exclusions remained in the quotations obtained. Those exclusions are relevant to the IIHF's potential exposure, but do not establish which losses arising from this Championship would fall outside cover, their amount, or whether alternative arrangements could address them;

iv. Fourth, liability cover requires a separate assessment of the IIHF's own policy and any protection available to it as an additional insured under the host's policy. Company 3 itself questioned whether the territorial clause in the IIHF's liability policy applied to Russian participation outside the listed countries. Neither that uncertainty nor the German policy's terms establish the position in Canada. The IIHF has not demonstrated how the potentially responsive policies would interact or which specific liability would remain uninsured;

v. Fifth, an insurance exclusion does not prove that the excluded risk will arise. A boycott exclusion does not establish that teams are likely to withdraw or what losses would follow. The same applies to sanctions, political violence and other excluded risks. The IIHF need not wait for an incident. It must nevertheless substantiate the risk, its likelihood and consequences, and the measures available to reduce it. An exclusion, whether in the IIHF's or the host's policy, cannot replace that evidence;

vi. Finally, the IIHF has not established the amount of any remaining uninsured exposure, who would bear it, or what financial arrangements could address it. The Panel neither assumes that every loss is covered nor disregards the IIHF's own exposure merely because the host has separate insurance. It finds that the evidence does not link a sufficiently substantiated risk for this Championship to an identified gap in the applicable cover and demonstrate the resulting financial consequences. The insurance evidence therefore does not, on its own, justify exclusion.

337. In conclusion, the alleged financial and insurance risks have not been quantified. The Panel therefore cannot assess their impact. Hockey Canada's conduct when negotiating the hosting agreement with the IIHF is also inconsistent with a financial risk of the scale alleged in these proceedings. Further, any loss of funding would affect Hockey Canada directly, not the IIHF, which is the party defending the Appealed Decisions in these proceedings.

338. The IIHF has neither explained nor proved how serious the financial consequences of that unquantified loss would be. The Panel understands that the IIHF could not do so without even a rough estimate from Hockey Canada, whether in writing or orally, but the Panel cannot arbitrarily fill that gap in the evidence, as doing so would be contrary to the most basic rules of due process. This is more so when the IIHF simply failed to follow up with Hockey Canada on its failure to provide what the IIHF had clearly asked it to provide in its request of 3 June 2026, set out above (see paras. 320-321).

iii. Alleged legal and operational risks

339. The IIHF relies on Ms X.'s assessment that sanctions affecting some members of the RIHF's leadership and partner bank create compliance risks in the dealings, payments and accreditation required for participation. It also invokes Canadian visa and entry restrictions affecting the delegation. It maintained that a neutral designation would not remove those restrictions, because the RIHF would remain the entrant and counterparty.

340. Ms X. does not show that legal compliance issues addressed in her report prevent the Russian team from participating. These issues depend on Canadian law. They therefore require evidence from an expert in Canadian sanctions and immigration law explaining which restrictions apply and how they affect the team's participation. Ms X. is not qualified in Canadian law and gives no opinion on that law.

341. Asked whether "*the Russian Ice Hockey Federation has not been sanctioned by any country in the world*", Ms X. replied "*that's correct*", adding that "[i]*t's more about the individuals as opposed to the actual organization itself*". The question is therefore whether sanctions on those individuals also restrict the federation, its athletes or the transactions needed for participation. The IIHF must prove that link; the Panel cannot assume it. For the reasons explained below, the Panel finds that the IIHF has not done so.

342. Ms X. confirmed that she had not seen the RIHF's charter, internal governance rules or bank mandates, answering "*Correct*" when asked, in respect of each document, whether she had not seen it (Day 1, 07:38:56–07:39:18). Those documents are directly relevant to who controls the federation. Her expectation that an organiser would consider the RIHF to be controlled by sanctioned individuals is not evidence that they actually control it.

343. The same reasoning applies to the IIHF's contention that institutions transacting with the RIHF, including the IIHF and the host, could incur civil or criminal liability under sanctions regimes. The possibility of such liability cannot substitute for identifying the applicable prohibition, the persons and transactions it covers, and the facts engaging it. The designation of individual officers does not, without that analysis, establish that dealings with the RIHF required for this Championship would expose those institutions to liability. The Panel does not rule out that possibility. However, the evidence before it does not establish that such liability would arise.

344. As to sanctions-related entry and accreditation restrictions and immigration difficulties, the evidence provided by the IIHF, namely the suspension of document acceptance at Canadian visa application centres in Russia and selected examples from certain other sports, does not automatically establish a ban on entry for all Russian delegations in all circumstances. In particular, the inadmissibility of certain designated officials cannot automatically be extended to all Russian athletes and accompanying persons. The assessment must address whether the proposed delegation can enter Canada, rather than infer a general barrier from restrictions affecting particular individuals or difficulties encountered by other delegations. Indeed, Ms X. accepted that excluding designated officials from the delegation could remove the entry and accreditation restrictions affecting them personally.

345. The IIHF does not obviously need to wait for entry applications to be rejected before assessing whether the Russian team could enter Canada in time. Any conclusion reached in advance should, however, be supported by relevant evidence. This requires examining the available ways to apply for entry, the circumstances of the individuals concerned and any assistance that could help them complete the process in time under Canadian law. Without that examination, the evidence does not support the conclusion that all Russian athletes cannot enter Canada in time to participate.

346. Moreover, there is no evidence that entry difficulties raised by the IIHF do not apply to eligible Russian players who are already in Canada. The evidence submitted by the RIHF identifies 24 Russian players in Canadian junior clubs during the 2025/2026 season: nine in the OHL, four in the WHL and eleven in the QMJHL. In this same vein, Ms Henderson confirmed that Russian players regularly participate for Edmonton at club level (Day 1 Transcript, 04:49:28–04:49:48). These examples confirm that Russian players are already competing in Canada. The IIHF has neither argued nor shown that these players would need to travel internationally or submit new applications to enter Canada in order to participate in the Championship.

347. Besides, visa and entry requirements alone cannot justify excluding an otherwise eligible national federation's teams from international competitions. The Panel accepts that substantiated difficulties affecting several potential host countries could be relevant to a legitimate organisational aim. The IIHF, however, had to establish those difficulties through a separate assessment of each country, supported by evidence and expertise in its immigration law. However, it relied on these matters only in 2026 and supported them solely with evidence from an English lawyer whose expertise in the relevant domestic immigration laws was not established. That evidence did not provide the required country-specific assessment.

348. The events underlying CAS 2015/A/4289 illustrate the point. Kuwait refused a visa to the Israeli technical delegate appointed by the International Shooting Sport Federation. Three days before the Asian Shooting Championship, the IOC withdrew its Olympic qualifying status. The Championship proceeded in Kuwait, but its 35 Olympic qualification places were allocated at a separate tournament in India (paras. 22, 26, 30 and 36). The International Shooting Sport Federation stated: "[w]*hen hosting an Olympic event the right of entry to the host country for all athletes and other participants must be guaranteed. To deny entry to any person is discriminatory and contrary to Fundamental Principle 6 of the Olympic Charter*" (para. 25, quoting its letter of 31 October 2015). This example does not mean that relocation is always feasible or required. It shows that host-State restrictions need not automatically determine sporting eligibility. Alternative arrangements may preserve participation.

349. Additionally, the banking concerns raise two distinct questions: whether the law prohibits the payments needed for participation, and whether a bank would refuse to process them even if they are lawful. Either could create a practical obstacle, but each requires supporting evidence.

350. Ms X.expressed the view that banking services would be refused. However, that view was not supported by any document or legal authority. The IIHF did not identify the bank concerned or State where it is located, and the record contains no evidence from that bank. Since the IIHF is incorporated in Switzerland, the assessment proceeds on the assumption that the bank is subject to Swiss law. This remains an assumption, not an established fact. On that basis, a written statement from the Swiss State Secretariat for Economic Affairs would also have been relevant, but none was provided. Nor was any rule identified that would prohibit the payments needed for participation under the law applicable to those payments. Ms X.'s views and experience do not establish how a Swiss bank would respond to an inquiry that has not been made.

351. The only available evidence is therefore an opinion from a lawyer qualified in England (i.e. Ms X.) on what a bank assumed to be subject to Swiss law may lawfully do and whether it would process the payments. That opinion is not supported by evidence from the bank or the relevant Swiss authority. The IIHF could have obtained more specific evidence directly addressing these questions. In those circumstances, the evidence presented is insufficient to rule out payment arrangements that would be both lawful and workable in practice.

352. Finally, through Exhibit A-109, the RIHF provided examples of Russian teams having participated in IIHF competitions, including in Canada, while managers and directors of the RIHF were designated on sanctions lists. The Panel expressly afforded the IIHF an opportunity to submit evidence to the contrary, which the IIHF expressly declined.

iv. Alleged reputational risks

353. The IIHF submits that Russian participation could damage the Championship's public standing, sponsorship, stakeholder engagement and community support. It also relies on the risk that readmission would be used for Russian state propaganda and provoke protests or boycotts, undermining the event's perceived integrity and legitimacy. It maintained that the associated reputational risks would persist under a neutral designation.

354. To the extent that the reputational risks relate to possible financial losses, the Panel finds that those risks have not been established, for the reasons set out in para. 337 above.

355. The Panel also notes that Article 3.2.1(a) of the IIHF Disciplinary Regulations expressly applies to "*any action which violates the good order* of *Ice Hockey and/or brings Ice Hockey into disrepute*". The IIHF has thus expressly defined when reputational risks may justify restrictions on its members' rights. In this case, the IIHF confirmed that the Appealed Decisions "*are administrative decisions and not disciplinary sanctions*". It also confirmed that "[n]*either the RIHF nor any of its athletes have violated any of the IIHF statutes*, *bylaws and regulations*". In the absence of any such violation, there is no legal basis to restrict the rights of the RIHF or its athletes solely on reputational grounds.

356. Moreover, the IIHF has in any event described the alleged reputational risks in vague and imprecise terms. It is unclear whether they include possible withdrawals or boycotts by other national teams. If they do, the evidence identifies only two positions. Latvia is prohibited from competing against Russia. The Czech federation has stated that it would not participate if Russia were readmitted. Its General Secretary confirmed that position at the Hearing (albeit that was in regard to the World Championship in Germany).

357. Neither Latvia's prohibition nor the stated position of the CIHA establishes a sufficient reputational risk to justify excluding all Russian ice hockey players from IIHF competitions, regardless of age, sex or other relevant circumstances. Beyond these two positions, there is no evidence of possible withdrawals or boycotts, or of their likely impact on this Championship. No other federation or government has provided a letter or witness statement indicating that it is considering or intends to withdraw or boycott. The Panel expresses no view on whether stronger evidence of reputational risks, combined with other risks, could justify such an exclusion in other CAS proceedings under different legal instruments.

358. The Panel was also informed at the Hearing (Day 1, 01:07:51–01:08:21) that the IIHF's regulations allow it to treat withdrawals and boycotts as disciplinary violations. The Panel cannot therefore rely on possible disciplinary violations by the Latvian and CIHA to justify excluding all Russian ice hockey players from IIHF competitions.

359. There is also no evidence that sponsors intend to withdraw their support. In any event, that concern relates to a financial risk. No such risk has been established, for the reasons set out in para. 338 above.

360. Finally, the IIHF argues that Russia would present readmission as a political success. It also stresses the severe and continuing harm that the war has caused to Ukraine and Ukrainian ice hockey, as described in Mr Andrii Kicha's witness statement and report. These arguments raise political considerations. They must be assessed in light of the principle of political neutrality set out in Fundamental Principle of Olympism 5 of the Olympic Charter and Article 2.2.5 of the IIHF Ethics Regulations. The IOC expressly reaffirmed this principle one month before the IIHF took the Appealed Decisions (see above para. 27). Political considerations alone cannot replace evidence of a risk to the competitions. They do not identify, still less establish, a risk of harm at the competitions at issue in these proceedings.

361. Instead, such arguments seek to justify excluding all Russian ice hockey players from all upcoming IIHF competitions, regardless of age or sex, because of acts committed by the Russian State. Such an exclusion would be a response to the conduct of a state, not a measure to prevent harm at those competitions. It would therefore be disciplinary, not administrative. Yet the IIHF has repeatedly asked the Panel to treat these proceedings as administrative rather than disciplinary, expressly acknowledging that the RIHF has committed no disciplinary offence. The IIHF cannot maintain that position while relying on political grounds to justify the exclusion.

362. In addition, the assertions of Ms X., who is not an expert on reputational matters, that depend on the Report 2 cannot acquire evidentiary weight merely through repetition in another assessment when the Panel has excluded that report. Such repetition cannot cure the absence of substantiated premises for the integrity or legitimacy risks invoked.

b. U18 Women's World Championship, Czechia, 8–16 January 2027

363. As explained above (see para. 315), until the IIHF Disciplinary Board's decision of 25 May 2026, the IIHF relied only on safety and security grounds to exclude the RIHF (see para. 310 above). Those are the grounds now addressed by Bylaw 9.2. However, on 24 July 2026, it informed the RIHF that it could also rely on other grounds (see above para. 35). Subsequently, on 27 July 2026, in the Appealed Decision concerning the U18 Women's World Championship to be held in Czechia, the IIHF relied on the following grounds to exclude the Russian team from this Championship: "*the proper organisation and perceived integrity and legitimacy of the Championship, and the safety and security of all participants in and attendees at the Championship*" (see above para. 37, subpara. iv).

364. In these proceedings, the IIHF relies on five categories of grounds for excluding the Russian team from this Championship: (i) safety and security concerns for participants' welfare, protection and freedom of movement; (ii) financial and insurance: funding conditions linked to compliance with the Czech institutional framework and material gaps in cover; (iii) host-country legal and entry restrictions: Government Resolution No. 683, the Czech authorities' opposition to Russian representative-team participation and visa and immigration constraints; (iv) sanctions-related and operational concerns; and (v) sporting integrity, legitimacy and reputation: potential refusals to compete, boycotts and disruption to the intended competition, with reputational consequences for the IIHF and ice hockey.

365. Moreover, Mr Cerny, the CIHA's General Secretary, acknowledged during the Hearing that the CIHA had not considered it necessary to make Russian non-participation an express condition of its hosting commitment, because it relied on the Czech legal framework to prevent such participation. Asked expressly whether that explained the absence of such a condition, he answered: "*Exactly*" (Day 2, 00:10:16–00:10:27). He also confirmed that the CIHA had accepted the hosting award in accordance with the IIHF's governing documents without limitation (Day 2, 00:18:30–00:18:50). Its reliance on the Czech framework cannot be equated with an express hosting condition or replace proof of the restrictions' scope and practical effect.

366. Before commencing its analysis of the evidence submitted by the IIHF in these proceedings, the Panel must recall what evidence the IIHF itself considered necessary to make an informed exclusionary decision following the IIHF Disciplinary Board's decision of 25 May 2026.

367. Thus, in its letter of 3 June 2026 to the CIHA, the IIHF stated that the Council must conduct a "*fresh*, *event-specific* and *evidence-based analysis*" and reminded the host that "*Council must therefore have before* it *current, detailed*, and *championship-specific information*". In this regard, it requested from CIHA an assessment of the following ten issues:

(i) overall safety and security;

(ii) the host-country and host-city environment;

(iii) consultation with public authorities;

(iv) legal, regulatory, immigration, sanctions and travel considerations;

(v) the operational and security concept;

(vi) possible mitigation measures and participation conditions;

(vii) stakeholder concerns;

(viii) athlete welfare;

(ix) financial, contractual, insurance and logistical implications; and

(x) the host's overall assessment and recommendation.

368. The IIHF further stated: "*Given Council's need to make an evidence-based decision, we would be grateful if your response could include any supporting documentation, including security assessments, authority feedback, risk assessments, operational plans, legal or immigration information, insurance correspondence, budget estimates, or other materials that may assist Council in its review*".

369. In its response of 2 July 2026, as per matter 367(iv) above, the CIHA limited its assessment to the position that Russian national-team participation was not possible under the Czech governmental framework. It referred to the Ministry of the Interior's position and expressed its own inability to compete against a Russian team. Its response therefore left the vast majority of the requested areas unanswered. In particular, the CIHA supplied no developed assessment of the host-city and venue environment, no operational security concept, no examination of mitigation conditions, no distinct analysis of U18 athletes' welfare and no assessment of financial, contractual, insurance or logistical consequences. Its response was therefore not the comprehensive, championship-specific assessment requested by the very same IIHF. As noted above regarding Hockey Canada (see para. 323), the IIHF did not attempt to get the CIHA to respond to the remaining requests it had made in its 3 June 2026 letter. Rather, it seemed to proceed with this limited response.

370. Mr Cerny's testimony cannot replace that assessment either. In fact, asked why the Czech team would withdraw if Russia were admitted to the Championship in Germany, Mr Cerny answered: "*Well, because obviously because of the moral values*", referring to his "*experience of having Soviet forces in the backyard*". He also confirmed that the CIHA would refuse to participate if Russia competed "*under any form*". These answers express moral and political concerns. They do not assess the specific risks at this Championship. The Panel has the utmost respect for Mr Cerny's concerns. However, those concerns cannot replace the assessment of risks at this Championship that the IIHF itself required. Nor can they form part of the Panel's assessment on the grounds set out in paras. 360 and 361 above.

i. Alleged safety and security risks

371. The IIHF submits that Russian participation would create a risk of physical and verbal confrontations at the Championship venues and elsewhere in Ostrava, given the substantial Ukrainian community, public demonstrations and anti-war sentiment. Politicised protests could strain police resources during a youth tournament, while Russian disinformation campaigns could generate coordinated online harassment of players, organisers and IIHF officials. These allegations are presented in the Answer to the Appeal Brief exclusively as risks identified in the Report 2, which, for the reasons stated above (see paras. 271 to 289), has been excluded from the record.

372. The Panel finds that the Czech Ministry of the Interior's vague statement that Russian participation "*would create increased risks in the areas of* [...] *security*" does not constitute a championship-specific assessment of threats, their likelihood, the protection available or the adequacy of mitigation. Its authority to state the position on participation and entry does not dispense with proof of the separate proposition that the event could not safely accommodate the Russian team.

373. Ms X.'s assessment does not remedy that deficiency. She expressly acknowledges that her safety and security observations depend exclusively on the Report 2. Thus, they cannot acquire evidentiary weight through repetition when the Panel has excluded that report.

374. The safety and security risks raised by the IIHF therefore remain unproven. Nothing in the record addresses the IIHF Disciplinary Board's findings (see para. 22 above) or meets the evidentiary requirements set out in the IIHF's request to CIHA (see above paras. 367-368).

375. For the reasons set out in para. 328 above, the evidence on which the IIHF now relies provides even less support for its position than the evidence that the IIHF Disciplinary Board found insufficient. The IIHF Disciplinary Board at least had the reports commissioned from Company 1 before it, although it found that "[t]*he reports speak only in very general terms, and without having considered any specifics of any of the applicable championships*".

ii. Alleged financial and insurance risks

376. The IIHF submits that Czech public-funding restrictions prevent Russian representative athletes from participating in events funded by the National Sports Agency, constraining the Championship's organisation. It further argues that Russian participation could restrict access to adequate cancellation and liability insurance, leaving material losses uninsured. It maintains that exclusions concerning boycotts, sanctions, terrorism, political violence and war remain significant, and that the standard war and boycott exclusions discussed would likely also appear in the relevant policy.

377. The IIHF has provided no evidence establishing the actual financial consequences of Russian participation for this Championship. Its general references to public-funding conditions under the Czech institutional framework do not identify any grant that would be lost, the amount of funding at stake or any additional expenditure. Nor has it provided a budget or financial assessment showing how those consequences would affect the host's ability to deliver the event. The existence of alleged funding restrictions does not, without that evidence, establish the financial risk alleged.

378. Again, this evidentiary deficiency is entirely unjustified as the IIHF Disciplinary Board expressly found that this financial evidence was essential. As already explained multiple times, following the IIHF Disciplinary Board's decision of 25 May 2026, the IIHF itself requested CIHA to provide the relevant documentation. Notwithstanding that request, such documentation has not been provided in these proceedings. Again, the Panel cannot fill that gap in the evidence by assumption. Doing so would be contrary to basic requirements of due process.

379. Finally, as to insurance risks, the Panel expressly incorporates its reasoning in paras. 336 to 338 above into this section as if set out here in full. That reasoning forms an integral part of this section.

iii. Alleged risks arising from governmental restrictions

380. The IIHF submits that Government Resolution No. 683 prohibits Russian representative teams from competing in Czechia and that the Czech authorities would refuse the entry required for this Championship. It maintains that strict visa and immigration restrictions present a concrete obstacle, with only limited exceptions for individual neutral athletes. In its view, a neutral designation would not resolve that obstacle: a team selected by the RIHF would remain a Russian representative team, and nationality-based entry requirements would continue to apply.

381. Express reference is made to the Panel's findings above in paras. 347-348. In addition, the Panel finds that the Czech Government's Resolution No. 683 and the Ministry of the Interior's written opinion do not establish that all Russian ice hockey players are prohibited from participating in IIHF competitions in the Czech Republic, regardless of age, sex or other relevant circumstances. The Resolution concerns teams representing the Russian Federation and the use of symbols referring thereto. A restriction on representative teams and on the use of Russian symbols does not, by itself, establish that participation under neutral conditions is also prohibited.

382. Asked whether the Resolution "*does not prohibit neutral sports teams*", Mr Cerny answered: "*That's correct*" (Day 2, 00:34:48–00:34:52). When the Panel explained that uncertainty about obtaining visas as neutrals did not mean that participation was impossible, he confirmed: "*This is absolutely correct*" (Day 2, 00:53:16–00:53:32). These answers do not support treating the Resolution as proof that Russian participation is prohibited in every form. In fact, Mr Cerny confirmed that a CAS award permitting participation under neutrality criteria would require a further consultation with the Czech government, acknowledging that this possibility had not been discussed. CIHA had therefore not asked the competent authorities whether the proposed neutral participation would be permitted.

383. In any event, the IIHF has not established the legal nature of Government Resolution No. 683 under Czech law, in particular, whether it is a purely administrative act or also has legislative force. Neither the Respondent's counsel nor its legal expert is qualified in Czech law, and neither has provided any legal authority clarifying the Resolution's status or effects. Mr Cerny expressly confirmed that he has no legal background. Although the Resolution may have binding effects within the Czech Republic, it was for the IIHF, as the party relying on it (and, indirectly, the CIHA), to establish its scope and the specific obligations, exceptions and legal consequences arising from it.

384. Further, given that Swiss law governs the merits of this dispute (see above para. 233), the IIHF has not demonstrated that the Resolution qualifies as an overriding mandatory provision of foreign law within the meaning of Article 19 of the Swiss Federal Act on Private International Law. IIHF never relied on the provision, merely affirming its applicability without explanation when the Panel raised it *ex officio*, and leaving its application to the Panel's discretion. In the absence of any evidence, the Panel cannot presume the extent of the Resolution's effects or accord it the legal significance asserted by the IIHF and the CIHA.

385. The IIHF's alternative argument that Russian athletes would be refused visas even if allowed to compete as neutrals is also unsupported by the record. Mr Cerny stated that presenting a Russian passport meant that "*the Czech foreign police would refuse to give them the visa*" (Day 2, 00:43:54). No evidence was provided to establish that visas would necessarily be refused to a neutral delegation.

386. At the Hearing, he referred to a legal instrument which he called "*55/2024*" (Day 2, 00:14:18) but acknowledged that it had not been cited in his witness statement, CIHA's letter to the IIHF or the Ministry of the Interior's opinion (Day 2, 00:14:24–00:14:51). Asked whether the Ministry's opinion referred indirectly to that instrument without citing it, Mr Cerny answered: "*Probably, yes*" (Day 2, 00:16:03–00:16:08). He identified this instrument for the first time at the Hearing.

387. However, the IIHF did not submit the instrument itself or any legal opinion or authority explaining its status under Czech law, including whether it is an administrative, legislative or constitutional measure. Nor did it explain the instrument's relationship with other domestic rules or international treaties ratified by the Czech Republic, such as the European Convention on Human Rights, or which rules would prevail in the event of a conflict.

388. Mr Cerny also accepted that Russian athletes had entered and competed in the Czech Republic. He referred to the possibility of entry through another Schengen Member State and acknowledged that exceptions could be considered by the competent authorities.

389. Mr Cerny's testimony therefore does not establish that visas would necessarily be refused. His reference to a legal instrument that was not submitted to the Panel does not fill that gap. The absence of an inquiry into possible entry arrangements is not proof that those arrangements would fail. Accordingly, neither the Resolution and the Ministry's opinion nor the assertions about visa refusal establish a sufficiently substantiated legal basis for the exclusion.

iv. Alleged sanctions-related and operational risks

390. The IIHF submits that the RIHF's governance by designated persons and its designated partner bank expose the IIHF and the Czech host to sanctions risks in the dealings, payments, accommodation and accreditation required for participation. It maintains that no applicable licensing ground permits those dealings and that non-compliance could entail civil or criminal liability. Neither additional security nor a neutral designation would resolve the obstacle, since the RIHF would remain the entrant and counterparty. It therefore contends that the residual compliance and operational risks cannot be reduced to an acceptable level.

391. Again, the Panel finds that Ms X. identifies compliance issues but does not establish that they prevent the RIHF's participation in Czechia. Her EU sanctions expertise and analysis of the control criteria are acknowledged. The Panel further accepts that non-listing does not exclude restrictions through control, but that control must be established.

392. However, the evidentiary deficiencies concerning the RIHF's actual governance, and the resulting liability alleged for institutions dealing with it, are the same as those identified in paras. 342 and 343 above. Those reasons apply equally here; designated officials' positions alone do not establish the necessary factual link.

393. As to entry and accreditation, the reasoning in paras. 344 and 345 above also applies: restrictions affecting designated officials cannot automatically be extended to the athletes. Ms X. accepted that omitting those officials would remove their personal exposure, while maintaining that federation-level risks remained. Her Czech assessment relies on the Resolution and official positions examined above, rather than research into Czech law. Without examining neutral participation, relevant entry routes and exceptions, it does not establish that an appropriately constituted delegation could not enter Czechia.

394. In any event, the distinction between legal prohibitions and banks' willingness to process lawful payments, explained in paras. 349 to 351 above, applies equally here. Ms X. did not establish how the prohibitions identified applied to the transactions required for this Championship or produce the IIHF's bank's written position. She accepted that payment flows require case-by-case assessment, did not know the RIHF's banking partners and acknowledged that Swiss escrow of sums due to the RIHF could reduce payment exposure without circumvention. The evidence therefore remains insufficient to exclude lawful and workable payment arrangements.

395. Finally, through Exhibits A-108 and A-109, the RIHF provided examples of (i) Russian teams and delegations having participated in competitions in the European Union while managers and directors of the relevant Russian federations were designated on sanctions lists; and (ii) Russian teams having participated in IIHF competitions, including in the Czech Republic, while managers and directors of the RIHF were designated on sanctions lists. The Panel expressly afforded the IIHF an opportunity to submit evidence to the contrary, which the IIHF expressly declined.

v. Alleged reputational risks

396. The IIHF submits that Russian participation could provoke refusals to compete, boycotts and public opposition, undermining the Championship's perceived integrity and legitimacy and damaging the reputation of the host, the IIHF and ice hockey. It also argues that readmission could be exploited for Russian state propaganda and that a neutral designation would not remove those concerns, since other teams would still identify the delegation as Russian.

397. The reasoning in paras. 354 to 362 above applies equally to the reputational risks advanced for this Championship. This includes the distinction between financial loss and reputational harm, the disciplinary framework and the IIHF's acceptance that no offence was committed, the need to substantiate boycotts and sponsor withdrawals, and the insufficiency of political considerations or assessments repeating the excluded Report 2.

398. As to evidence, Mr Cerny confirmed that the Czech team would withdraw if Russia participated in Germany: "*We would*". He invoked "*the moral values*" and confirmed opposition to competing against Russia "*under any form*", independently of the legal framework (Day 2, 01:06:36–01:09:42). These answers establish a federation policy, not its practical consequences for the U18 Women's Championship in Czechia. They do not demonstrate reputational harm sufficient to justify exclusion from this event.

399. Nor do Latvia's prohibition and the CIHA's stated position establish a wider boycott or disruption sufficient to prevent this Championship from being organised. As explained in para. 358 above, the IIHF has regulatory powers to address withdrawals and boycotts. Those powers do not guarantee that every disruption can be prevented, but the IIHF has not demonstrated why they would be inadequate here. The Panel cannot supply the missing evidence of this event's exposure by assumption.

c. U18 Men's World Championship, USA, 22 April–2 May 2027

400. From 2022 until the IIHF Disciplinary Board's decision of 25 May 2026, the IIHF relied only on safety and security grounds to exclude the RIHF (see para. 310 above). Those are the grounds now addressed by Bylaw 9.2. However, on 24 July 2026, it informed the RIHF that it could also rely on other grounds (see above para. 35). Subsequently, on 27 July 2026, in the Appealed Decision concerning the U18 Men's World Championship to be held in the USA, the IIHF relied on the following grounds to exclude the Russian team from this Championship: "*the proper organisation and perceived integrity and legitimacy of the Championship*". Its reasoning also referred to insurance uncertainties and reputational consequences. Unlike the decisions concerning Canada and Czechia, that stated purpose did not include safety and security (again, the only risks considered relevant by the IIHF from 2022 until July 2026), USA Hockey having considered Russian participation physically manageable.

401. In these proceedings, the IIHF invokes risks relating to (i) safety, security and athlete welfare; (ii) financial exposure and insurance, including additional costs and indemnification; (iii) sanctions compliance, payments, visas and travel arrangements; and (iv) integrity, legitimacy and reputation, including possible boycotts, forfeits or participation by weakened teams.

402. The IIHF has therefore expanded its grounds for exclusion. Organisation, integrity, legitimacy, insurance and reputation were already invoked in the decision of 27 July 2026. In these proceedings, it additionally contends that the RIHF's governance by designated persons and its designated partner bank create sanctions-compliance and payment obstacles, exposing the IIHF and USA Hockey to potential civil or criminal liability. Those specific grounds, developed through Ms X.'s subsequent assessment, were not expressly identified in the Appealed Decision's rationale.

403. Moreover, Mr Pat Kelleher, USA Hockey's Executive Director, confirmed during the Hearing that its long-term hosting agreement with the IIHF did not make hosting conditional on Russian exclusion and that no assurance of continued exclusion had been given (Day 1, 05:39:54–05:40:42). Asked whether the contract for this Championship contained such a condition, he replied: "*I do not believe so*". USA Hockey had neither requested that condition nor received an assurance against reintegration into this event (Day 1, 05:40:43–05:41:54).

404. Mr Kelleher further confirmed that USA Hockey had accepted the possibility of Russian participation when undertaking its hosting obligations: "*They were not in the field at the time, but it was possible that they could be*". Asked whether USA Hockey had assumed that risk when entering into the host country contract, he answered: "*I believe we did*" (Day 1, 05:41:57–05:42:55). Its hosting commitment was therefore not premised on guaranteed Russian non-participation.

405. Before commencing its analysis of the evidence submitted by the IIHF, the Panel must recall what evidence the IIHF itself considered necessary for an informed exclusionary decision following the IIHF Disciplinary Board's decision of 25 May 2026.

406. Thus, in its letter of 4 June 2026 to USA Hockey, the IIHF stated that "[t]*he Disciplinary Board has emphasized that Council's assessment must be based on the specific circumstances of each tournament, including the host country, host cities, venues, expected size and profile of the audience, participating teams, event profile, operational arrangements, safety and security risks, and any available mitigation measures. Council must therefore have before it current, detailed, and championship-specific information*". It requested an assessment of the following ten issues:

    (i) overall safety and security assessment;

    (ii) host-country and host-city environment;

    (iii) consultation with public authorities;

    (iv) legal, regulatory, immigration, sanctions, and travel considerations;

    (v) operational and security concept;

    (vi) possible mitigation measures and participation conditions;

    (vii) stakeholder concerns;

    (viii) athlete welfare considerations;

    (ix) financial, contractual, insurance, and logistical implications; and

    (x) host assessment and recommendation.

407. The IIHF further emphasized that "[g]*iven Council's need to make an evidence-based decision*, *we would be grateful if your response could include any supporting documentation*, *including security assessments, authority feedback*, *risk assessments, operational plans, legal or immigration information, insurance correspondence, budget estimates*, *or other materials that may assist Council in its review*".

408. Unlike Hockey Canada and CIHA, USA Hockey addressed all ten requested areas in its eight-page letter. The deficiency lay not in the range of matters discussed, but in the absence of supporting evidence: despite the IIHF's express request, the letter was unaccompanied by any supporting documentation or expert reports. It thus provided commentary on each requested topic, but no evidence substantiating the factual premises advanced in support of exclusion. Again, the IIHF chose not to follow this up with USA Hockey and accepted its reply, despite having originally requested such evidence.

i. Alleged safety, security and well-being risks

409. The IIHF accepts that Russian participation could be accommodated safely with a dedicated security officer and additional hotel protection if required. It nevertheless submits that uncertainty remains about safely running the event and that Russian athletes face a high welfare risk from abuse and harassment online, in the media or around venues. Additional patrols, escorts and coordinated security could be necessary, while isolation at the hotel or rink could itself be experienced as unfair or punitive and would not prevent exposure to harmful online material.

410. Indeed, as regards physical safety, USA Hockey's assessment was that Russian participation would not significantly affect the safety of the RIHF delegation. In fact, the authorities it consulted considered the security risks manageable and the likelihood of physical harm low. USA Hockey also considered the national environment suitable for any participating team and the likelihood of protests in Duluth low. At the Hearing, asked whether he had concluded that "*it was generally safe for the Russian team to compete*", Mr Kelleher answered: "*Correct*" (Day 1, 05:46:29–05:46:47).

411. The additional security measures considered by USA Hockey were consistent with that assessment. USA Hockey anticipated a need for additional hotel security and police patrols, but not for extra protection on team buses or in areas of the venue restricted to accredited persons. Local authorities also considered it safe for the delegation to walk to the nearby rink. In the Panel's view, these measures required planning and funding but did not show that the delegation's safety could not be ensured.

412. Moreover, the Panel recognises that online abuse and harassment are serious problems affecting sport worldwide. However, it does not consider that these problems justify a ban on Russian players' participation in IIHF competitions, regardless of age or sex. The IIHF has identified no example of ice hockey players of another nationality being excluded on that basis, irrespective of age or sex. Nor has it identified any example from another sport in which either athletes of a particular nationality or even a single athlete were excluded to protect them from possible online abuse or harassment. Such an approach would be comparable to a school seeking to address bullying by denying the victim access to education, rather than addressing the bullying itself.

413. In light of the above, the Panel considers that the IIHF did not provide sufficient evidence to exclude the RIHF from the competition under scrutiny on grounds of safety, security or welfare risks.

ii. Alleged financial and insurance risks

414. The IIHF submits that Russian participation would entail additional security costs and potentially substantial losses from forfeits, boycotts or weakened opposing teams, estimated at USD 75,000–100,000 or more per match. It maintains that USA Hockey would seek recovery from the RIHF or the IIHF and would struggle to obtain adequate insurance without additional contractual indemnification. It further argues that disciplinary sanctions against boycotting teams would neither prevent withdrawals nor remedy the resulting losses, which could extend to the viability of the entire Championship.

415. Unlike the Canadian, Czech and German hosts, USA Hockey estimated the financial impact of the RIHF's participation in its championship: approximately USD 48,000 for rotating, round-the-clock security coverage, USD 1,750–2,500 per day for additional venue security, and USD 75,000–100,000 or more per forfeited game. The Panel observes, however, that these preliminary estimates, unsupported by calculations, do not establish a financial risk that the IIHF would be unable to bear, in whole or in part. The Respondent's own evidence thus reduces the alleged impediment to the RIHF's participation in the competition under scrutiny to a funding question: who would bear those additional costs and potential losses.

416. The Panel recalls that the IIHF, not USA Hockey, is the party to these proceedings. It must therefore demonstrate not merely that Russian participation could expose USA Hockey to losses, but that those losses would create an indirect financial risk too serious for the IIHF itself to bear. The IIHF did not allege, let alone prove, that the estimates establish such a risk.

417. As for additional security costs, Mr Kelleher acknowledged that the estimates were not supported by evidence. He also confirmed that he had not discussed with the IIHF how those costs could be met or shared. The estimates therefore do not establish that additional security would be unaffordable or that suitable funding arrangements could not be agreed.

418. Mr Kelleher also confirmed that USA Hockey would continue organising the Championship despite financial constraints and would seek to protect all participants.

419. As for insurance, the Panel acknowledges that USA Hockey obtained advice from its own brokers specifically for this Championship. The brokers requested clearer insurance and indemnification provisions in the hosting contract, including primary, non-contributory cover from the IIHF. They warned that, without those provisions, obtaining the required insurance could be difficult. However, that warning does not establish that cover had been refused or that acceptable insurance or indemnification arrangements could not be agreed.

420. The reasoning set out in the Canadian analysis at para. 336 above, including all its subparagraphs, therefore applies equally here. Before insurance concerns can justify exclusion, the evidence must establish the relevant policy terms, the risks involved and the practical consequences of any losses that would remain uninsured. Without that evidence, USA Hockey's request for contractual safeguards does not show that adequate insurance protection was unavailable.

iii. Alleged legal and operational risks

421. The IIHF submits that sanctions affecting the RIHF's leadership and partner bank create compliance obstacles to the dealings, payments, accommodation and accreditation required for participation, potentially exposing the IIHF and USA Hockey to civil or criminal liability. It also invokes the need for Russian applicants to attend visa interviews outside Russia and the resulting travel and administrative difficulties. It maintains that a neutral designation would not remove the sanctions risk, since the RIHF would remain the entrant and counterparty, and that manageable physical-security risks do not resolve these separate operational constraints.

422. Again, the Panel finds that Ms X. identifies compliance issues but does not establish that they prevent Russian participation in this Championship. As with the Canadian assessment, the alleged domestic-law constraints require appropriate host-country expertise. Ms X. is not qualified in US law and offers no opinion on domestic law in the host country.

423. Ms X. confirmed that the RIHF is neither sanctioned nor blocked in the United States, has no shareholders and is not owned by a sanctioned individual. Under the US test, control without the requisite ownership does not automatically block an unlisted entity. Designated officials' influence therefore does not itself establish that the RIHF is blocked. The reasoning in para. 343 above concerning alleged institutional liability applies equally: restrictions on the dealings required for participation must be established, not inferred from the officials' designations.

424. As to entry and accreditation, express reference is made to the Panel's findings above in paras. 347-348. Moreover, the reasoning in para. 344 above applies equally: restrictions affecting designated officials cannot automatically be extended to athletes or other delegation members. Ms X. accepted that omitting those officials could remove their personal restrictions. The relevant question remains whether the proposed delegation could enter the United States, not whether particular officials would be inadmissible.

425. USA Hockey identified visa interviews outside Russia for most or all applicants and possible further screening or refusal of entry. These requirements do not establish that timely entry arrangements were unavailable. For the reasons in para. 345 above, the IIHF need not await failed applications, but must examine available entry routes, individual circumstances and possible assistance before treating admission as unachievable. Uncertainty alone is insufficient.

426. Furthermore, the RIHF has submitted evidence that identifies 20 Russian players in US-based leagues in the 2025/2026 season: five in the United States Hockey League and fifteen in the North American Hockey League. This raises a possible route through players already in the country. The list does not establish their Championship eligibility, continued presence or necessary immigration status. The Panel does not find that a complete eligible team was available; it finds that this option required examination before entry difficulties could be treated as insurmountable.

427. Subject to reservations about the underlying arrangements, Ms X. accepted that US persons are not prohibited from dealing with an entity that is neither listed nor owned by a listed person under the applicable test. Her concerns about indirect exposure through clubs, accommodation or insurance require examination of the persons, funding and transactions involved. Her use of "may" reflects that need for a case-specific inquiry, not a finding that prohibited dealings would necessarily occur.

428. In any event, Ms X. also accepted that holding sums due to the RIHF in Swiss escrow could reduce payment-related exposure without circumventing sanctions. The evidence does not show that this option was examined and found unworkable. Accordingly, the banking evidence remains insufficient to exclude lawful and workable payment arrangements for this Championship.

429. Finally, through Exhibits A-108 and A-109, the RIHF provided examples of (i) Russian teams and delegations having participated in competitions in the United States while managers and directors of the relevant Russian federations were designated on sanctions lists; and (ii) Russian teams having participated in IIHF competitions, including in the USA, while managers and directors of the RIHF were designated on sanctions lists. The Panel expressly afforded the IIHF an opportunity to submit evidence to the contrary, which the IIHF expressly declined.

iv. Alleged reputational risks

430. The IIHF submits that Russian participation could prompt boycotts, forfeits or the fielding of weaker teams, undermining the Championship's integrity and legitimacy. Multiple withdrawals could deprive the event of a viable competition and cause serious reputational damage to USA Hockey, the IIHF and ice hockey. It also argues that readmission could be exploited for Russian state propaganda.

431. The reasoning in paras. 354 to 362 above applies equally to the reputational risks advanced for this Championship. This includes the distinction between financial loss and reputational harm, the disciplinary framework and absence of an alleged offence, the need to substantiate boycotts and sponsor withdrawals, and the insufficiency of political considerations or assessments repeating the excluded Report 2. Those reasons form part of the present assessment, subject to the following USA-specific considerations.

432. USA Hockey's principal concern was that other teams might boycott, forfeit games or field weaker teams. Asked whether any participating team had indicated an intention to boycott and which team he believed might do so, Mr Kelleher replied: "*we don't know if teams will or if they won't. That's our concern*". His reference to Latvia does not establish other federations' intentions, the number of games potentially affected or the consequences for this Championship. The evidence therefore does not establish the wider boycott feared.

433. Nor does the evidence establish that other federations intended to field weaker teams. USA Hockey's wish for assurances of full-strength participation is understandable, but the absence of those assurances is not evidence of intended withdrawal, forfeiture or deliberate weakening of teams. Likewise, no sponsor withdrawal has been established. As explained in para. 359 above, potential sponsorship losses are a financial concern requiring their own evidentiary basis.

434. Finally, as discussed in para. 358 above, the IIHF has regulatory powers to address withdrawals and boycotts. Those powers do not guarantee that every disruption can be prevented, but the IIHF has not shown why they would be inadequate for this Championship or why exclusion is necessary to address the conduct feared. The Panel cannot supply the missing evidence of the likelihood and consequences of that conduct by assumption. On this record, possible opposition by other participants does not justify excluding the RIHF team.

d. Men's World Championship, Germany, 14–30 May 2027

435. From 2022 until the IIHF Disciplinary Board's decision of 25 May 2026, the IIHF relied only on safety and security grounds to exclude the RIHF (see para. 310 above). Those are the grounds now addressed by Bylaw 9.2. However, on 24 July 2026, it informed the RIHF that it could also rely on other grounds (see above para. 35). Subsequently, on 27 July 2026, in the Appealed Decision concerning the Men's World Championship to be held in Germany, the IIHF relied on the following grounds to exclude the Russian team from this Championship: "*the proper organisation and perceived integrity and legitimacy of the Championship, and the safety and security of all participants in and attendees at the Championship*" (see para. 37, subpara. i above).

436. In these proceedings, the IIHF relies on five categories of grounds for excluding the Russian team from this Championship: (i) safety and security: anticipated protests at venues, hotels and training facilities, threats to delegations, politically motivated incidents, terrorism risks, possible confrontations and heightened protection needs; (ii) financial and insurance: several million euros of potential additional security costs, together with exposure to ticket refunds and lost revenue, and material gaps in insurance cover; (iii) organisational, contractual and logistical: limited implementation time and the need to revise groups, fixtures, ticket allocations, accommodation, accreditation and supplier agreements; (iv) legal and operational: sanctions-compliance constraints; and (v) reputation: potential boycotts, forfeits and disruption to the intended competition, and the consequences of displacing Ukraine.

437. The Panel notes that the Hearing clarified an important preliminary point: whether the Deutscher Eishockey-Bund e.V. ("**DEB**") had submitted its bid and accepted its hosting obligations on the understanding that Russian teams would remain excluded or knowing that they might be reintegrated. In this regard, Mr Lutz's testimony confirmed that the DEB had accepted the possibility of Russian participation when undertaking to host this championship.

438. On the first day of the hearing, Mr Lutz confirmed that neither the DEB's bid nor its acceptance of hosting was conditional on the exclusion of Russian teams. He also confirmed that the DEB had received no assurance that those teams would remain excluded (Day 1, 02:53:24–02:55:58).

439. In fact, Mr Lutz further confirmed that the DEB knew, when it undertook its hosting obligations, that Russian teams might return. When asked whether the DEB had understood and assumed the possibility of reintegration, he answered: "*Yes*" (Day 1, 02:53:24–02:55:58). His evidence therefore clarified that the DEB had accepted that possibility, rather than undertaken to host on the basis that Russian teams would necessarily remain excluded. Its subsequent planning on the assumption that reintegration would not occur cannot be equated with a contractual guarantee.

440. Mr Lutz further acknowledged that Russian reintegration would not necessarily lead the DEB to withdraw from hosting. Rather, the DEB would need to consider the consequences of that scenario. Asked what options existed other than withdrawal, he stated: "*The other option that we have is that we host the tournament, increase the security measures, and have a discussion with everybody involved how we can organize that*" (Day 1, 03:39:56). He nevertheless acknowledged: "*We have not really thought about that scenario in detail*" (Day 1, 03:41:22).

441. Mr Lutz also accepted that withdrawal could expose the DEB to contractual damages and regulatory sanctions. When asked about a possible fine of CHF 500,000 to CHF 1,000,000, he acknowledged that range and stated that he believed the fine at that stage would be CHF 1,000,000 (Day 1, 03:22:22–03:23:39).

442. Before examining the evidence submitted by the IIHF in these proceedings, the Panel recalls the evidence which, in the IIHF's own letter, was considered necessary for an informed exclusionary decision following the IIHF Disciplinary Board's decision of 25 May 2026.

443. Thus, in its letter of 3 June 2026 to DEB, the IIHF stated that "[t]*he Disciplinary Board has emphasized that Council's assessment must be based on the specific circumstances of each tournament*, *including the host country*, *host cities, venues, expected size and profile of the audience, participating teams, event profile, operational arrangements, safety and security risks, and any available mitigation measures. Council must therefore have before it current, detailed, and championship-specific information*". In this regard, the IIHF requested a host assessment analogous to that sought from the other hosts, but omitting a separate athlete-welfare heading. The nine areas were:

(i) safety and security;

(ii) the host environment;

(iii) authority consultations;

(iv) legal and travel constraints;

(v) operational arrangements;

(vi) mitigation;

(vii) stakeholder concerns;

(viii) financial and contractual implications; and

(ix) the host's recommendation.

444. The IIHF further stated: "[g]*iven Council's need to make an evidence-based decision, we would be grateful if your response could include any supporting documentation, including security assessments, authority feedback, risk assessments, operational plans, legal or immigration information, insurance correspondence, budget estimates, or other materials that may assist Council in its review*". The request *therefore* sought supporting documentation, not merely the organisers' conclusions.

445. Unlike Hockey Canada and CIHA, the DEB formally addressed the requested headings. Nevertheless, addressing those headings does not itself establish the factual premises for exclusion. The DEB's letter supplied only one attachment, limited to security issues, which will be analysed below (para. 450), rather than the range of supporting materials requested by the IIHF. In this respect, Mr Frank Lutz, Chairman of the Board of the DEB, confirmed that, beyond the security adviser's statement, no supporting documentation had been supplied in response to the IIHF's request: "*That's right*" (Day 1, 03:03:06–03:03:10). Although the letter promised written confirmations of public-authority positions, those were likewise not filed.

446. The Panel further notes that the DEB attached weight to the IOC's position when recommending continued Russian non-participation. However, that position changed after the DEB's letter: as set out above (para. 33), on 7 July 2026 the IOC withdrew its recommendations restricting the participation of Russian athletes and teams. Thus, by the time the Appealed Decision was adopted, the IOC position on which the DEB had relied no longer applied.

447. Again, as with the preceding championships, the IIHF did not follow up with the DEB to obtain the supporting evidence it had expressly requested, including by asking the DEB to commission the independent expert assessment of additional security costs that it had offered to arrange, as discussed below (see para. 458).

i. Alleged safety and security risks

448. The IIHF submits that Russian participation in this Championship would create material safety and security risks, including protests and confrontations at venues, hotels and training facilities, targeted threats against athletes and officials, politically motivated incidents and terrorist attacks, pressure on Russian athletes to make public statements exposing them and their families to reprisals, and disruption during matches involving countries particularly affected by the conflict. It relies on Germany's public opposition to the war, the substantial Ukrainian communities in Düsseldorf and Mannheim and the prospect of Ukraine losing its place upon Russian reintegration as aggravating factors.

449. At the outset of this analysis, the Panel recalls that the DEB's conclusions require the corresponding supporting evidence expressly requested by the very same IIHF (see above para. 444). However, Mr Lutz accepted that the DEB cited no supporting evidence. In fact, at the Hearing, RIHF's counsel asked Mr Lutz: "*You provided no documentation to support your assertions in your July 1st letter*", to which he answered: "*Yes*" (Day 1, 03:03:11–03:03:23). Immediately beforehand, counsel expressly identified the sole exception: "*You provided none except Mr. B.'s letter*", to which Mr Lutz replied: "*That's right*" (03:03:06–03:03:10).

450. Indeed, the DEB's sole attachment cannot cure that deficiency. The RIHF expressly requested that its author, Mr B., appear for examination at the Hearing, but he refused to testify without any valid justification. The RIHF was therefore unable to test his assessment, and the Panel was deprived of the opportunity to question him. In accordance with the Panel's reasoning above in relation to the Report 2, which also applies to fact witnesses (see paras. 271 to 276), the Panel must exclude that letter from the record in the absence of exceptional circumstances justifying a different course.

451. In any event, even if the Panel were to consider its contents, the three-page statement offers only preliminary and general views without identifying supporting data. In this same vein, when tackling consultation with public authorities, the DEB acknowledged that, by the letter's date, only "preliminary" consultations and informal discussions had been completed, and that it was "*in the process of formalizing these consultations and will provide further written documentation as it becomes available*". This further written documentation has never been filed in these CAS proceedings.

452. Moreover, Mr Lutz ultimately acknowledged that the authorities would provide the necessary protective measures; their unwillingness to bear the additional costs did not mean that they would refuse to act. Having initially relied on oral indications and the authorities' assumption of Russian non-participation, he clarified: "*they provide the funds, but they would claim those funds from somebody else afterwards*" (Day 1, 03:17:31). He then expressly confirmed that this "*does not mean that they will not provide the measures to avoid the risks*" (03:17:50). The alleged obstacle was therefore ultimately who would pay for the additional protection (i.e., a financial and not a security risk), not whether the authorities would provide it.

453. Mr Lutz also accepted that German police are trained to address protests and that private security had been engaged. In this same vein, anti-terrorism measures would be taken "*regardless of the nations that participate*" (Day 1, 03:33:43). Besides, he identified no specific threatening group, explaining that he lacked access to confidential intelligence. The Panel does not infer that no threat exists, but his assertion cannot replace a substantiated assessment by the competent authorities, which does not exist despite the IIHF's express request.

454. Finally, the DEB's categorical rejection of any possible mitigation avenues is equally weakened by Mr Lutz's testimony. In particular, he stated: "*We never differentiated between* the *Russian flag or a neutral appearance* of *the team*" (Day 1, 03:12:31). He likewise confirmed that discussions with the IIHF had not addressed alternative appearances.

ii. Alleged financial and insurance risks

455. The IIHF submits that Russian participation would expose the World Championship in Germany to substantial additional expenditure and material uninsured losses. It relies on the hosts' estimate that enhanced security would cost several million euros, beyond their budget and without a commitment of additional public funding, and on potential losses of ticket revenue, broadcasting value and sponsorship income resulting from boycotts. It further relies on Company 3's assessment that exclusions or limitations for boycotts, sanctions, terrorism and political violence could affect the organisers' cancellation and liability cover, and that inadequate adaptation of security arrangements could jeopardise cover for knowingly accepted damage.

456. Mr Lutz's acknowledgement that the DEB had supplied no supporting documentation (see para. 449 above) applies equally to these alleged financial and insurance risks.

457. On the one hand, the DEB estimated additional security costs at several million euros. Mr Lutz explained that this estimate included public-authority and venue discussions, as well as private security. Yet, again, he expressly acknowledged that he had provided no evidence supporting the allegation that the security measures would cost millions: when RIHF's counsel put that absence of evidence to him, he answered "*Correct*" (Day 1, 03:49:37–03:49:50). The estimate therefore remains totally unsubstantiated.

458. In its letter to the IIHF (see para. 445 above), the DEB informed the IIHF that: "[s]*hould the IIHF Council require a more precise quantification of the anticipated additional security costs, the DEB and the WM GmbH would be in a position to commission an independent expert assessment for this purpose*", adding that "[h]*owever, the DEB and the WM GmbH wish to make clear that also the costs of any such assessment — together with the full costs of the security measures thereby identified — would form part of the amounts to be reimbursed by the IIHF*".

459. The DEB's letter thus indicates that an independent expert assessment could have been commissioned, but that the DEB and WM GmbH were unwilling to bear its cost and expected reimbursement by the IIHF. The absence of the evidence requested by the IIHF was therefore not shown to result from any inability to obtain it, but from the failure to arrange and fund the assessment.

460. Given the financial resources of the DEB and the IIHF, disagreement over who should bear that expense cannot justify the absence of the necessary evidence. Neither the DEB's unwillingness to incur the cost nor the IIHF's failure to arrange funding establishes that the evidence was unavailable. Rather, their failure to resolve that question leaves the asserted financial risks unsubstantiated.

461. On the other hand, turning to insurance, the Panel adopts in full the reasoning set out above for the purposes of this assessment (see above paras. 336 to 338). In addition, the Panel observes that WM GmbH already held local event-cancellation cover. The DEB letter to the IIHF also recognises that the requirement for a loss to be beyond the insured's control applies differently to WM GmbH, since it does not decide which teams may participate. The initial concerns in Company 3's memorandum therefore do not apply here.

462. Insurance exclusions can help justify non-participation only if there is sufficient evidence of the underlying risks. An exclusion defines what the insurance covers. It does not show that the excluded risk exists or is significant. This applies equally to the risk of boycotts or withdrawals. The IIHF has not provided sufficient evidence of those risks (see below paras. 487 to 489). In fact, the IIHF has not established the amount of any remaining uninsured exposure, who would bear it, or what financial arrangements could address it. The potential exclusions cannot fill that gap in the evidence or independently justify excluding the Russian team.

463. In any event, even if there were sufficient evidence of those risks (*quod non*), the IIHF would still need to explain what the applicable policies would cover. It would also need to show why alternative arrangements could not address any remaining uninsured losses. WM GmbH's statement that the financial risk threatens its survival does not establish the amount of any remaining uninsured losses. Nor does it explain why an indemnity or other arrangements would be inadequate.

464. The insurance evidence therefore does not sufficiently establish the underlying risks. Nor does it show that Russian participation would create unavoidable financial losses that could prevent the World Championship from being held.

465. For these reasons, the Panel finds that the IIHF has not provided sufficient evidence of the alleged financial and insurance risks relied on to justify excluding the RIHF team from the World Championship.

iii. Alleged organisational and logistical risks

466. The IIHF submits that Russian reintegration would require substantial changes to the World Championship's existing arrangements, including groups, fixtures, venue allocations, accommodation, accreditation, security planning and supplier agreements. It argues that redesigning the schedule could affect tickets already sold, exposing the organiser to refund claims and lost revenue, and that adding Russia without displacing Ukraine would be operationally unworkable.

467. Mr Lutz's acknowledgement that the DEB had supplied no supporting documentation (see para. 449 above) applies equally to these alleged organisational and logistical risks.

468. The same evidentiary requirements as explained above (para. 297) apply to organisational and logistical risks. The DEB's responsibilities and Mr Lutz's experience make their views relevant, but do not turn assertions of operational difficulty into proof that reintegration cannot be managed. In this sense, once again, the Panel must distinguish the host's conclusions from their supporting factual basis. Here, that basis must establish the changes actually required, their timing and practical implications, and why available arrangements would be inadequate.

469. The Panel acknowledges that changes to team groups, fixtures, ticket allocations, accommodation, accreditation and supplier agreements involve substantial work and expense. The Panel does not dismiss the scale of a senior men's Championship or equate it with smaller events. However, the conditional descriptions in the DEB letter do not establish which changes would be unavoidable, their implementation requirements or why they could not be managed before the May 2027 Championship, especially in light of the fact that the decision involving Russia relates exclusively to one team. The consequences of Ukraine's possible displacement are addressed in para. 491 below.

470. Moreover, the claimed lack of sufficient time is particularly weakened by the testimony of Mr Lutz, who acknowledged during the Hearing that "*I can't tell you exactly how much time would be necessary*" (Day 1, 03:18:59). In fact, Germany had known since 2023 that it would host this championship, and that a Russian return was possible. In this sense, an unidentified implementation period cannot substantiate the DEB's categorical assertion that even an autumn readmission would come too late.

471. The Panel considers that an experienced governing body such as the DEB should have planned for the possible return of the Russian team. The DEB knew that Russian participation had to be reviewed each year (see above para. 13). The IOC's evolving policy provided a further reason to prepare (see para. 33 above). So did the IIHF Disciplinary Board's decision in May 2026 to annul the IIHF Council's exclusion decision of January 2026. Yet Mr Lutz's testimony shows that the organisers had made no contingency plans. Mr Lutz confirmed at the hearing that the organisers had been "*working always under the assumption that the decisions of the council hold true and will be upheld unless the overall situation changes*" (Day 1, 03:45:21). That assumption was no substitute for planning. The annual review left open the possibility of a different decision. A responsible organiser should have prepared for that possibility.

472. The DEB also failed to obtain the evidence expressly requested by the IIHF (see above paras. 443-444), although it could and should have obtained it. It cannot rely on the consequences of its own failure to prepare for a foreseeable return as proof that reintegration is impossible.

473. The IIHF also cannot rely on its own wrongdoing to justify excluding the Russian team. On 8 June 2026, the IIHF announced the preliminary round groups for this competition without including the Russian team, thus proceeding on the basis of its non-participation and *de facto* excluding it from the announced competition line-up, despite its own Disciplinary Board's express finding, two weeks before, that no grounds for exclusion had been proven (see above para. 25). It had also asked the DEB, five days before, to provide substantial evidence that might justify such an exclusion (see para. 443 above).

474. Therefore, by its announcement of 8 June 2026, the IIHF treated Russian non-participation as settled both before the end-of-June deadline it had set for the DEB to submit supporting evidence and before its own Council adopted the Appealed Decisions on 27 July 2026. The IIHF thus *de facto* excluded the Russian team without basis and before gathering and assessing the evidence needed to establish a legal and factual basis for that decision. When the evidence later proved insufficient, it cannot rely on the resulting lack of time to argue that reinstatement is no longer possible.

475. Finally, Mr Y.'s testimony suggests that at least some costs of organisational changes required closer examination under the existing insurance policies. He confirmed that the German organiser already held event-cancellation cover. He explained: "*That's wider. It's also postponement and change in the event itself. You'll see it in the policy of the local organizing committee*" (Day 1, 06:26:19). In fact, he also accepted that the cover could potentially extend to interruption, relocation, a venue becoming unusable or a team's non-appearance, depending on the policy terms, exclusions and circumstances of the loss (Day 1, 06:26:31–06:27:03; Day 1, 06:30:20).

iv. Alleged legal and operational risks

476. The IIHF relies on Ms X.'s assessment that the organiser could not contract, pay, accredit or insure Russian participation in Germany without unacceptable sanctions exposure. It also invokes German visa policy and entry restrictions.

477. Mr Lutz's acknowledgement that the DEB had supplied no supporting documentation (see para. 449 above) likewise limits the evidentiary support provided by the DEB for these alleged legal and operational risks.

478. Again, the Panel finds that Ms X. identifies potential compliance issues but does not establish that they prevent participation in the World Championship in Germany. Her EU sanctions expertise and analysis of the control criteria are acknowledged. The Panel understands that the RIHF's non-listing does not exclude restrictions arising through control or indirect benefit, but the relevant factual connection must be established.

479. The evidentiary deficiencies concerning actual governance and the consequences for institutions dealing with the RIHF are those identified in paras. 342 and 343 above. For Germany, Ms X. accepted that four of the RIHF's sixteen board members were subject to EU sanctions, but those numbers and the officials' positions do not establish control. She had not examined the RIHF's charter, governance rules or bank mandates, and supplied no competent-authority decision supporting her assessment. Her professional experience cannot supply the missing factual link to this Championship.

480. As to entry and accreditation, the reasoning in paras. 344 and 345 above applies equally here. Ms X. accepted that omitting designated officials could remove the restrictions affecting them personally. However, their designation does not establish that an appropriately constituted delegation of athletes and accompanying persons would be barred from Germany.

481. Ms X.'s German assessment adds references to tighter entry controls and government statements about using visas to regulate Russian participation in sport. Yet Ms X. expressly disclaimed qualification in German domestic law, and neither her assessment nor the DEB's letter identifies the applicable entry requirements or explains their effect on a compliant delegation. Without examining available application procedures, individual circumstances, possible official assistance and the time required, those references do not establish that timely entry is impossible. In this sense, express reference is made also to the Panel's findings above in paras. 347-348.

482. The distinction between legal prohibitions and banks' willingness to process lawful payments, explained in paras. 349 to 351 above, applies equally here. Ms X. provided no evidence that the payments required for the World Championship could not be made. Her use of "*may*" reflected the need to assess each payment's source, sender, recipient and intermediary or correspondent banks. That assessment remains necessary; its absence does not establish that lawful and workable payment arrangements are unavailable.

483. In any event, Ms X.'s acknowledged mitigation options also require consideration: effectively removing designated persons from relevant roles and holding sums due to the RIHF in Swiss escrow could address different aspects of the exposure. The Panel does not find that either measure alone resolves every issue or would be accepted by all authorities, banks and insurers. But the IIHF has not shown that a combination tailored to this championship would be unworkable.

484. Finally, through Exhibits A-108 and A-109, the RIHF provided examples of (i) Russian teams and delegations having participated in competitions in the European Union while managers and directors of the relevant Russian federations were designated on sanctions lists; and (ii) Russian teams having participated in IIHF competitions, including in Germany, while managers and directors of the RIHF were designated on sanctions lists. The Panel expressly afforded the IIHF an opportunity to submit evidence to the contrary, which the IIHF expressly declined.

v. Alleged reputational risks

485. The IIHF submits that Russian readmission could trigger boycotts, stakeholder withdrawals and public criticism, damaging the World Championship's perceived integrity and legitimacy and the reputation of the hosts, IIHF and ice hockey. It invokes possible losses of sponsorship, broadcasting value and ticket revenue, aggravated by Ukraine's displacement.

486. Mr Lutz's acknowledgement that the DEB had supplied no supporting documentation (see para. 449 above) applies equally to these alleged reputational risks.

487. The CIHA's refusal to participate in the same competition as a Russian team concerns this Championship. Latvia's prohibition, by contrast, concerns playing directly against Russia and does not itself prevent participation in the Championship. These are the only two specific constraints available on the record. References by the DEB to confidential intentions of unidentified federations do not establish further boycotts, their conditions or consequences.

488. In this sense, the DEB supplied neither a precise number nor written declarations permitting the scope, firmness and continuing relevance of other federations' intentions to be tested. Confidentiality allegations by the DEB may justify protective arrangements, not dispensing with substantiation. The Panel cannot infer wider boycotts or their consequences by assumption consistently with due process.

489. The two identified positions do not establish reputational consequences sufficient to make this Championship unviable or justify exclusion. The IIHF's regulatory powers to address withdrawals and boycotts, discussed in para. 358 above, must also be considered. They cannot guarantee an undisrupted event, but the IIHF has not shown why they would be inadequate here.

490. Indeed, the appropriate regulatory response to a boycott is directed at the federation or team refusing to compete, not at the team targeted by that refusal. Excluding the latter would transfer the sporting consequences of another participant's conduct to athletes who have committed no offence.

491. Furthermore, Ukraine's automatic promotion must be distinguished from its possible displacement. The latter follows from the IIHF Congress's 2022 reintegration policy. That policy is not immutable, and the IIHF might explore viable alternatives to allow Ukraine to compete. In fact, Ms X. acknowledged that expanding the field could avoid displacement. The anticipated reaction to Ukraine's removal cannot therefore be treated as inevitable without examining that alternative.

492. Ms X.'s references to Škoda and other companies leaving Russia, and to sponsor pressure concerning Minsk in 2021, concern different circumstances. Her expert report is not direct evidence that sponsors would withdraw from the World Championship if Russia returned. Those examples provide, at most, circumstantial evidence of that risk. The alleged loss remains unsubstantiated and is financial in nature. Describing it as reputational does not remove the need to prove it. To establish a risk of losing sponsorship, DEB or the IIHF should have called the relevant sponsors to give evidence or at least produced contemporaneous records showing that they had stated or threatened that they would withdraw their support. The record contains no such evidence and the Panel cannot arbitrarily fill that gap in the evidence, as doing so would be contrary to the most basic rules of due process.

493. Likewise, alleged losses of ticket sales and broadcasting value are financial consequences requiring proof, not established reputational risks. The DEB did not substantiate their likelihood, extent or championship-specific implications (see above para. 465). A predicted chain from Russian participation to reduced attendance or commercial value does not supply its own factual foundation.

494. Germany's political position, the war's undeniable and devastating effects on Ukrainian hockey and its athletes, and the portrayal of readmission as a Russian political success do not, in themselves, establish harm at this Championship. As explained in para. 361 above, the IIHF cannot describe the measures as administrative and accept that the RIHF committed no offence, while justifying exclusion as a response to Russian State conduct. Article 3.2.1(a) of the IIHF Disciplinary Regulations protects the sport's reputation but requires a disciplinary offence. Without such an offence, the IIHF cannot impose a disciplinary sanction on all Russian teams by presenting it as administrative risk management.

495. Finally, the reasoning in para. 362 above applies to Ms X.'s derivative reputational conclusions. She is not an expert on reputational matters, and assertions dependent on the excluded Report 2 acquire no evidentiary weight through repetition. They cannot substantiate the alleged German integrity or legitimacy risks.

e. Women's World Championship, Canada, November 2027

496. The Panel first observes that the resolution concerning this Championship postponed the participation decision, rather than expressly excluding the RIHF from the event. That difference does not remove the question of reintegration from the scope of these proceedings. In the arbitration agreement of 24 August 2026, the Parties expressly agreed that "[s]*uch CAS Panel has jurisdiction to decide the appeal of all five resolutions, and the RIHF's appeal is admissible with respect to all five resolutions*". They further agreed that "[t]*he IIHF will immediately comply with any award issued by the CAS Panel, including any declaration that a Russian team should be reintegrated into any of the IIHF competitions in question*".

497. Read together, those provisions entrust the Panel with resolving the appeal and the requested reintegration for each of the five competitions, including the Women's World Championship in Canada. The express reference to "*any*" competition is not confined to resolutions framed as exclusions. Accordingly, the Panel's task is not merely to note that the Council intended to reconsider participation later, but to determine, on the evidence submitted in these proceedings, whether the RIHF should be reintegrated into this Championship. The postponement does not reserve that question exclusively to a future Council decision or relieve the IIHF of the need to substantiate grounds for withholding participation.

498. In fact, despite the express petition by the IIHF, Hockey Canada did not offer any *ad hoc* analysis of the risks and concerns surrounding this championship. However, in her written statement, Ms Katherine Henderson highlighted that "*similar risks would also likely arise in respect of the 2027 IIHF World Women's Championship*".

499. At the Hearing, Ms Henderson acknowledged that "*I would say at this point, in terms of the number of tickets sold, projections would not be as large as the World Juniors, but we are actively trying to make sure that we grow this property too, and there's a significant investment behind it. I can't predict what's going to happen in Quebec, but my feeling is it will probably be the largest Women's Worlds that has ever been held*".

500. In the Panel's view, the evidence submitted by the IIHF is almost in its entirety unrelated to the Women's World Championship, and, consequently, falls materially short of establishing grounds for excluding the RIHF. Indeed, the IIHF expressly requested a separate, championship-specific assessment, yet Hockey Canada supplied none. Ms Henderson's prediction that "*similar risks*" would arise does not explain which risks apply to this event, their likelihood or magnitude, or the measures available to address them. Her aspiration that the Championship might become the largest Women's Worlds ever held is equally incapable of substituting for that assessment: projected growth and investment do not establish that Russian participation would create an unmanageable safety, financial or operational obstacle.

501. In this same vein, Ms X.'s assessment carries the same constraints identified for the World Junior Championship and does not establish their practical effect at a different event with a substantially longer lead time.

502. Moreover, given how much time remains before this competition is due to take place, and considering that it is not a competition of comparable scale or significance, the considerations set out in the Panel's analysis of the 2027 IIHF World Junior Championship, to be held in Canada from 26 December 2026 to 5 January 2027 (see paras. 315 to 362 above), are not only equally applicable here, but carry even greater weight.

f. Conclusions of the Panel on the evidence submitted by the IIHF

503. Having examined the evidence for each competition, the Panel finds that the IIHF has not established, on the balance of probabilities, any basis for excluding the RIHF from any of them. Each competition presents different circumstances; however, in every case, material gaps in the evidence supporting the alleged risks remain unresolved.

504. The gaps in the evidence that led the IIHF Disciplinary Board to annul the earlier decision on 25 May 2026 not only persist but are greater in the following respects:

i. The Panel cannot rely on the Report 2. Similar difficulties arose before the IIHF Disciplinary Board. Mr Z., Company 1's senior analyst, testified about the Report 1 but declined to identify the other contributors. In these proceedings, even that limited opportunity to examine the report was absent.

ii. Despite the RIHF's requests, the IIHF did not make available the German organising committee's security officer or the authors of communications from the Czech Ministry of the Interior, Edmonton, Red Deer and Sport Canada. The IIHF explained that they had supplied documents rather than formal witness statements. That distinction did not resolve the difficulty of testing their assessments.

iii. The Hosting Federations did not provide the vast majority of the supporting evidence sought by the Disciplinary Board and subsequently requested by the IIHF itself. Yet, having made its initial requests, the IIHF appears to have left the matter there: the record discloses no follow-up seeking the missing evidence or insisting that the Hosting Federations substantiate their assessments before the IIHF Council made the Appealed Decisions. The deficiency therefore lay not only in the Hosting Federations' responses, but also in the IIHF's failure to pursue the evidence it had itself identified as necessary for an informed decision.

505. The IIHF's conduct in these proceedings also highlights the repeatedly demonstrated lack of evidence. This is particularly concerning given the case's importance and impact on international ice hockey and its factual complexity. The following examples are illustrative:

i. The Parties had agreed to an in-person hearing, and the summons of 15 October 2026 reflected that agreement. Yet the IIHF's letter of 17 October listed all its witnesses and its expert as attending remotely. This was inconsistent with its responsibility under Article R44.2 of the CAS Code, applicable through Article R57, to secure their availability in accordance with the hearing arrangements. Permission to testify remotely was for the Panel, not a party, to decide. The arrangements were reconsidered only after the Panel intervened at the CMC on 20 October 2027, three days before the Hearing. The IIHF's letter of 21 October confirmed that Mr Cerny could attend in person but left Ms X.'s attendance uncertain until the very day of her examination. Ms X. ultimately attended in person on 23 October and Mr Cerny on 26 October. The IIHF's other witnesses testified remotely;

ii. Although the agreed in-person hearing could extend over two days, the IIHF repeatedly stated that its witnesses were available for only one day and only remotely. After the Panel stressed the importance of the case, the IIHF arranged for only two of its witnesses and experts to attend in person;

iii. The IIHF raised a jurisdictional objection concerning the Women's World Championship in Canada only in its final reply during closing submissions on the second hearing day. Its counsel expressly confirmed that the objection concerned jurisdiction. The Panel rejected it for the reasons given above (see paras. 223 to 225). The objection was not only inadmissible but particularly difficult to reconcile with the arbitration agreement (see para. 39 above). That agreement expressly conferred jurisdiction over all five Appealed Decisions and provided for reintegration into any of the competitions concerned.

506. Finally, the Panel must emphasise that describing the alleged risks as "combined" or "residual" does not cure their evidentiary deficiencies. Neither their aggregation, the hosts' responsibilities nor the IIHF Council's discretion can supply the missing evidence.

507. Moreover, the IIHF's attempt to shift or dilute its burden (see above paras. 295 to 297) underscores, rather than remedies, that deficiency. The gravity of hypothetical consequences cannot replace that evidence or shift the burden to the RIHF to disprove them. The same applies to the IIHF's attempt to shield its decisions from any review of their potentially discriminatory or disproportionate nature (see below para. 512), a position which finds no support in three decades of CAS jurisprudence and, more importantly, is contradicted by the findings of its own Disciplinary Board (see para. 519 below).

508. For the avoidance of doubt, the IIHF was not required to establish that the alleged risks would certainly materialise in the future. Rather, the IIHF had to establish, on the applicable standard of proof (i.e. the balance of probabilities), that the alleged risks were substantiated by an adequate assessment. Without recommending any specific methodology, the Panel notes that such an assessment could, for example, have used well-established risk assessment techniques such as, by way of example and without limitation, a likelihood–consequence matrix, scenario analysis or probabilistic modelling. What was required, and was not produced, was an underlying analysis supported by material allowing the Panel to evaluate the threats, their likelihood and consequences, and available mitigation measures. Invoking the Hosting Federations' responsibilities or the IIHF Council's discretion cannot supply that missing evidentiary basis. Neither the existence of those assessments nor the adequacy of their conclusions can be presumed merely because a risk has been invoked.

509. The Panel cannot fill those gaps in the evidence by assumption. The Panel can only assess the evidence submitted. It cannot supply the missing factual premises of the IIHF's case. Doing so would be contrary to basic requirements of due process.

C. Assessment of the Appealed Decisions against the non-discrimination requirements of Statute 1.3

510. Even if the IIHF had established sufficient evidence of compliance with admissible grounds for the RIHF's exclusion, which it has not for the reasons set out in section X.B. above, that finding would not itself have disposed of these proceedings in favour of the IIHF, for the reasons that follow.

511. Read together, the CAS awards (including CAS 2022/A/8856; CAS 2025/A/11592; CAS 2025/A/11931; CAS 2025/A/11915; CAS 2022/A/8709; and CAS 2022/A/8914) relied on by both Parties in these proceedings indicate that the legality of a national federation's partial or total exclusion from international competitions must be assessed by addressing the following questions: (i) whether the standard of review of the Appealed Decisions includes the application to them of the prohibition of discrimination; if so, (ii) whether the RIHF has established a case of *prima facie* discrimination; and, if so, (iii) whether such *prima facie* discrimination is justified in light of the justifications advanced by the IIHF.

a. The standard of review and the applicability of the discrimination prohibition

512. The IIHF submits that the Appealed Decisions are administrative measures, rather than disciplinary sanctions punishing misconduct by the RIHF or Russian athletes. In its view, that characterisation means, *inter alia*, that the principle of non-discrimination does not apply to the Appealed Decisions and that the Panel should therefore not review their compliance with such principle. Under the IIHF's primary argument, the Panel would not review the "*merits or substantive value*" of the Appealed Decisions. It would consider only whether the IIHF Council had improperly exercised its discretion.

513. The Panel agrees that the Appealed Decisions are administrative measures, not disciplinary sanctions. The IIHF has repeatedly acknowledged that "[n]*either* the *RIHF nor any of its athletes have violated any of the IIHF statutes*, *bylaws and regulations*" (see para. 355 above).

514. However, their administrative nature does not prevent the Panel from reviewing whether they comply with the prohibition of discrimination. The Panel therefore rejects the IIHF's argument on this point. The legal authorities on which the IIHF relies confirm that such measures must not discriminate without justification, as explained below (para. 518). The IIHF's Disciplinary Board also expressly confirmed that this requirement applies in its 2022 and 2026 decisions (see para. 519 below).

515. Moreover, in the context of the IIHF regulatory framework, not only disciplinary decisions but also those of an administrative nature are subject to the prohibition of unjustified discrimination, even following a restrictive-review approach. This is because of Statute 1.3, which provides that the "*IIHF does not permit discrimination against any person or group of persons*", expressly including discrimination on grounds of "*ethnic, national or social origin*". This provision appears in Statute 1, under the heading "Name of the Authority", and its prominent position within the IIHF's statutes, together with the absence of an express restriction on its applicability, clearly reveals, in the Panel's view, that it binds the IIHF in all its conduct, including the IIHF Council's administration of competition participation.

516. Likewise, the Ethics Regulations contained in the IIHF Integrity Code oblige covered parties to respect the principle of dignity, expressed in the following terms: "[t]*here shall be no abuse or discrimination against the human dignity of a person or group of persons by whatever means, including, but not limited to, on grounds of race, skin color, gender, ethnic, national or social origin, religion, philosophical or political opinion, marital status, sexual orientation, gender orientation or other grounds*".

517. Similarly, the IIHF Abuse & Harassment Regulations further identify discrimination as a violation and define it as follows: "[r]*acism and discrimination – means any action or attitude, that subordinates or prejudices an individual or group based on race, skin color, age, gender and gender identity, language, disability, ethnic, national or social origin, religion, philosophical or political opinion, marital status or sexual orientation, physical attributes, mental or physical disability, athletic abilities or other status*".

518. In fact, as advanced above (para. 514), the main authorities invoked by the IIHF in this regard do not establish otherwise:

    i. First, in CAS 2022/A/8709, para. 129, the panel examined the discrimination complaint under UEFA's Statutes and rejected it on the evidence: "*The Appellant alleges that the First Respondent discriminated on a political basis against the Appellant contrary to the prohibition on discrimination contained in Article 2.1(b) of the UEFA Statutes, "to promote football in Europe in a spirit of peace, understanding and fair play, without any discrimination on account of politics, gender, religion, race or any other reason". The Panel finds that the First Respondent has not discriminated against the Appellant on a political basis. There is no evidence that the decision was taken because of the political opinion of the Appellant or that it was taken because of UEFA's view of the military conflict or any other entity's view of the conflict. Whether the Appealed Decision discriminated on account of race or national origin was not an issue for consideration before the Panel. Accordingly, the Panel finds there was no breach of Article 2.1(b)*";

ii. Second, in CAS 2022/A/8708, even though the panel reasoned that "[t]*he Appealed Decision may be properly characterised as an administrative decision taken by the FIFA Bureau to impose a measure to deal with the consequences of a military conflict for football competitions that it organizes. On that basis, the Panel finds that the Appellant's claims that* [...] *the First Respondent allegedly breached* [...] *legal substantive principles that apply to disciplinary decisions (such as non-discrimination) or disciplinary sanctions (such as proportionality) are misdirected and have no application*" (para. 103), the award further established that:

a. FIFA had acknowledged that "*the principle of deference and respect for the autonomy of an association is not absolute and the principle may yield when there are "exceptional circumstances" such as* [...] *discrimination or breaches of any relevant mandatory legal principle (see CAS 2020/A/7090, para 150)*" (para. 106);

b. The panel emphasised that "*the administrative decisions of a sports association are not immune to review and observes that under Article 75 of the SCC a decision can be challenged if there is a violation of the association's statutes or mandatory legal rules*";

c. The panel found that "*CAS jurisprudence establishes that the principle of deference and respect for the autonomy of a sports association is not absolute, and that these principles "may yield when there are exceptional circumstances" such as arbitrariness, a misuse of an association's discretionary power,* ***discrimination*** *or breaches of any relevant mandatory legal principle (see CAS 2020/A/7090, para 150)*" (emphasis added).

519. Lastly, and in addition to the above, the IIHF's Disciplinary Board itself has consistently examined the IIHF's 2022 safety policy against the prohibition of discrimination, notwithstanding its administrative rather than disciplinary nature:

i. In its decision of 30 June 2022, it expressly found both that the policy was not a sanction and that it "*was not discriminatory* [...]";

ii. Conversely, in its decision of 25 May 2026, it made clear that "[t]*he finding that it was not discriminatory* [...] *was in respect of the circumstances as presented at that time*" (para. 64). It also examined the differential treatment in practice, noting that, in other situations involving armed conflict, the IIHF had taken "*no action to implement a safety policy along the lines of what was imposed on Russia and Belarus in 2022, other than in regards to Israel in 2024*" (para. 72).

520. Therefore, administrative powers confer no exemption from non-discrimination review. Thus, the power to regulate participation does not remove the obligation to justify differential treatment on a protected ground.

b. Assessment of the RIHF's evidence of prima facie discrimination

521. The Panel finds that a protective or organisational aim, such as those pursued by the IIHF, does not in itself rule out differential treatment. Proof of discriminatory intent is not required. As explained in CAS 2025/A/11931, para. 47, a decision may "*in its operation, produce* [...] *a discriminatory effect, irrespective of whether discriminatory intent can be proven*".

522. Likewise, in CAS 2025/A/11915, paras. 106–107, the panel held that "[t]*he test to establish a prima facie case of discrimination does not normally include the intent behind a measure*". It found the restriction *prima facie* discriminatory because it directly deprived the Russian federation and its members of participation on the basis of nationality. The asserted rationale belonged to the subsequent assessment of justification.

523. In this case, the RIHF has objectively established *prima facie* differential treatment on a protected ground by the Appealed Decisions' effects: the restrictions specifically concern Russian representative teams and withhold from them participation available to other national teams. They operate collectively, without distinguishing between the affected athletes by reference to their individual conduct, political views or responsibility for the conflict. Their express connection with Russian national representation brings them within the scope of Statute 1.3.

524. Furthermore, although the discriminatory effects identified above suffice to establish a *prima facie* case of discrimination, the evidence also demonstrates that the Appealed Decisions were discriminatory by object, and not merely by effect. In particular, the IIHF's letter of 20 October 2026 expressly distinguishes its usual process for assessing analogous situations from that followed for Russia.

525. On the one hand, for Russia, the aforementioned letter of 20 October 2026 explained that the 2022 decision linked readmission to the war's resolution, with no separate independent risk report commissioned in each subsequent year. In this same vein, when asked, "*So, in fact, IIHF did not commission a report every year, correct?*" (Day 2, 02:07:20), Mr Tardif replied: "*Correct*" (Day 2, 02:07:37). In the Panel's view, this approach raises a concern that exclusion was maintained throughout the years as a response to the continuing conflict itself, rather than solely as the outcome of renewed assessments of participation-related risks.

526. On the other hand, the same IIHF's letter confirms the complete absence of assessments for United States, Israeli or Iranian participation in 2026/2027, and for the United States and Iran in 2025/2026. The significant point is that, despite those other military conflicts, the IIHF had not even initiated an assessment of their potential implications for participation. The concern is not that identical exclusions were required, but that Russia remained excluded without renewed evidence, while, for those other countries and seasons, the IIHF did not even undertake the inquiry.

527. As explained in para. 22, subpara. iii, these procedural disparities had already been highlighted by the IIHF Disciplinary Board in its 25 May 2026 decision (para. 72): "[...] *there are several other areas in the world where there is armed conflict, some of which are in the home countries of Member National Associations, and in other situations, where the home country of a Member National Association is the actual or perceived aggressor. From the submissions to this Panel, it appears that in those other areas of armed conflict, or where MNA's home country is involved in such conflict, the IIHF has taken no action to implement a safety policy along the lines of what was imposed on Russia and Belarus in 2022, other than in regards to Israel in 2024*".

528. Moreover, the aforementioned letter of 20 October 2026 describes independent assessments of Israeli participation in the 2023/2024 Championship season, mitigation and reconsideration of an initial exclusion. In this vein, according to the findings of the IIHF Disciplinary Board in its decision of 25 May 2026 (para. 75): "[...] *the initial and all encompassing denial to Israel of participating in all 2024 championships was in fact overturned. However, during the appeal process the IIHF Council actually considered each tournament separately, and worked with Israel and the host to address the specific issues of safety for that tournament, which varied depending on the host location, the participating teams, the level of competition and the profile of the competition (including number of fans expected to attend). In the end, suitable arrangements to ensure the safety of all participants were made, and Israel participated in all 2024 tournaments it was eligible for*".

529. Besides, Mr Tardif's account of relocating a tournament involving Israel from Australia to Serbia provides a particularly clear contrast with the approach taken towards Russia. In response to the Panel's questions, he confirmed that the tournament had already been awarded to Australia and that, following a fire at a synagogue, the government had indicated that it could not guarantee security in light of Israel's participation. He explained: "*the government said we cannot guarantee the security and we find a solution to move*" (Day 2, 02:14:24–02:15:55). Therefore, faced with that proven security risk, the IIHF opted to change the host rather than exclude the Israeli federation's team. The response was thus to preserve participation through relocation, not to exclude the affected federation, in contrast to the approach adopted towards Russia.

530. In the Panel's view, the aforementioned procedural differences, considered together with the contrasting approach adopted towards Israeli participation, demonstrate that the differential treatment was not merely an incidental effect of neutral risk-management measures. Rather, maintaining the exclusion of Russian teams was itself an objective of the approach adopted by the IIHF.

531. Accordingly, the Panel finds that the Appealed Decisions discriminate not only by effect but also by object. The *prima facie* case of discrimination is therefore established on both grounds (although, for the reasons explained above in para. 521, discrimination by effect would have sufficed).

c. Assessment of the Four-Stage Test to Justify Prima Facie Discrimination

532. As held in CAS 2022/A/8856 (paras. 149 and 155) and CAS 2025/A/11915 (paras. 93–96), once *prima facie* discrimination is established, the burden shifts to the IIHF to justify the differential treatment. This is a consequence of the applicable non-discrimination guarantee. Thus, the IIHF bears the burden of establishing a "*necessary, reasonable and proportionate means of attaining a legitimate objective*" (CAS 2022/A/8856, para. 155).

533. Again, that burden is, of course, distinct from proving the factual grounds for exclusion. Even substantiated risks (which, for the reasons set out in section X.B. above, have not been established) would not automatically demonstrate that the restrictions are suitable, necessary and proportionate in pursuit of a legitimate aim.

534. To justify the *prima facie* discrimination, the IIHF must meet four requirements under CAS 2025/A/11592 (paras. 127–129) and CAS 2022/A/8856 (para. 170). It must show that: (i) the restriction pursues a legitimate aim; (ii) it is suitable to achieve that aim; (iii) it is necessary as a last resort, with no adequate, less restrictive alternative; and (iv) its benefits in achieving that aim outweigh the harm to the affected Russian athletes.

535. The requirements of the four-stage test are cumulative (see CAS 2025/A/11915, para. 96). If any of them is not met, the restriction cannot be justified, even if the others are satisfied. The Panel finds that the necessity requirement is not met in several respects. The evidence consistently shows that relevant alternatives were either not examined at all or not shown to be inadequate.

536. In its letters dated 3 and 4 June 2026 to the Hosting Federations, the IIHF expressly requested an assessment of possible mitigation measures. Section 6 of those letters identified neutral names, flags, anthems and uniforms, as well as restrictions on public appearances, media activities and operational arrangements. The inquiry therefore concerned whether a conditional form of participation could be organised. Despite the above:

    i. For the 2027 IIHF World Junior Championship in Canada, Hockey Canada's response of 30 June 2026 to the IIHF did not evaluate the specific conditional arrangements proposed in section 6 or explain why a defined package would fail. Ms Henderson confirmed that her letter did not address neutral Russian participation (Day 1, 04:40:45–04:40:51), confirming to the Panel that "*we haven't had that discussion about competing under a neutral flag*" (Day 1, 04:59:26). She confirmed that no such discussion had taken place internally or with the IIHF (Day 1, 04:59:32–04:59:35), thus plainly acknowledging an absolute absence of discussion of that alternative;

ii. Regarding the Czech U18 Women's Championship, the CIHA's response of 2 July 2026 did not answer the corresponding inquiry at all. In this same vein, during the Hearing, Mr Cerny acknowledged, when asked whether para. 2 of Resolution No. 683 prohibited neutral sports teams, that it did not (Day 2, 00:34:48–00:34:52), while adding that a neutral arrangement would require returning to the government to ask again (Day 2, 00:59:50). In subsequent questioning, he explained: "*at the moment we have not discussed it because it is what it is right now*" (Day 2, 01:33:27). The Czech situation is particularly striking in light of the fact that, according to Mr Cerny, the bid for the hosting rights for the championships had been submitted in May 2026, and the host country contract remained unsigned at the time of the Hearing (Day 2, 00:06:32–00:07:28 and 01:27:34–01:27:50). In this sense, Mr Cerny also explained that the contract was still being finalised and that, in his understanding, withdrawal remained possible before signature (Day 2, 01:14:10);

iii. For the 2027 IIHF U18 Men's World Championship in the United States, USA Hockey answered section 6 of the IIHF's letter of 4 June 2026 positively: "*we feel it would be generally safe for Russia to return to competition at the U18 level*". It recommended avoiding identifiable apparel outside the arena, travelling in groups and adjusting flags, media access and team movements if reactions warranted. Other sections identified police patrols, hotel controls and escorts. The letter therefore proposed conditional participation and protective measures, which have been ignored by the IIHF. During the Hearing, Mr Kelleher explained that he had requested that the IIHF or RIHF fund additional security but did not believe the request had been conveyed directly to the RIHF and had received no answer from the IIHF (Day 1, 05:52:14–05:55:13). He further stated: "*I don't believe we discussed the flag situation or uniform situation*" (Day 1, 05:59:02). The boycott-related alternatives were similarly incomplete. Mr Kelleher did not know whether neutrality would change the level of boycotting (Day 1, 06:00:16–06:02:12). However, when asked whether IIHF fines could be passed on to assist with losses from forfeited matches, he answered: "*we did not have that discussion*" (Day 1, 06:01:02);

iv. Regarding the 2027 IIHF World Championship in Germany:

a. In section 6 of the DEB's response of 1 July 2026, the DEB asserted that they had "*carefully considered*" mitigation but concluded that no available combination would suffice. They accepted that neutral symbols and restricted appearances could reduce the symbolic profile, while asserting that they would not meaningfully reduce physical risks. However, the response supplied no assessment substantiating that particular conclusion. Similarly, the enclosed security statement did not assess the effect of neutral participation or demonstrate that those protective measures would be inadequate. In fact, Mr Lutz acknowledged in the Hearing that, actually, the DEB's assessment had not distinguished participation under Russian symbols from a neutral appearance: "*We never felt the necessity to differentiate or to look into how a Russian team would appear*" (Day 1, 03:12:57). When asked about discussions with the IIHF, he added: "*we also did not discuss any other alternative in terms of how the team could appear*" (Day 1, 03:27:49).

b. Moreover, the IIHF's conduct in relation to this championship is inconsistent with its duty to seek less restrictive alternatives to exclusion. As explained above (see para. 473), the IIHF announced the preliminary round groups without the Russian team on 8 June 2026. This was just two weeks after the Disciplinary Board had annulled the January 2026 Decision for insufficient evidence and five days after the IIHF had requested a comprehensive assessment from the DEB. The IIHF had neither received that assessment nor adopted a new decision on Russian participation. Yet it proceeded on the assumption that Russia would remain excluded, rather than keeping participation open while assessing the evidence and exploring less restrictive alternatives.

v. Fifth, for the 2027 IIHF Women's World Championship in Canada, the same unexamined questions remained as explained above for the 2027 IIHF World Junior Championship (see above para. 536.i). Indeed, Hockey Canada's response of 30 June 2026 did not evaluate the specific conditional arrangements proposed in section 6 or explain why a defined package would fail.

537. The central assessment of mitigation had to be undertaken by the Hosting Federations and organising committees, working with their competent public authorities. As the parties responsible for delivering the competitions and addressing local risks, they were best placed to determine whether specific measures could be implemented and what resources they would require. The IIHF retained responsibility for deciding participation but could not substitute its own assumptions for that assessment without adequate, event-specific input from the hosts. Therefore, without adequate input from the Hosting Federations, the IIHF's arguments in these CAS proceedings as to why alternatives would not work cannot cure the absence or inadequacy of the host assessments identified above.

538. In any event, more generally, Mr Tardif's testimony also illustrated how host-related obstacles had been addressed for other national federations. For the U18 Women's Championship, the IIHF had asked Bulgaria and Lithuania whether they could host in light of Belarus's participation. Lithuania refused to host and stated that it would not play against Belarus, whereupon the IIHF awarded the Championship to Bulgaria. Asked to confirm that sequence, Mr Tardif replied: "*Yes, exactly. We tried to find a solution to make it possible*" (Day 2, 02:10:12–02:10:34).

539. In fact, following the outbreak of the conflict in October 2023, the IIHF initially excluded Israeli teams from the 2024 tournaments on safety grounds. Israel appealed. As recorded in the IIHF Disciplinary Board's decision of 25 May 2026, the initial blanket exclusion was overturned and, during the appeal process, the Council examined each tournament separately and worked with Israel and the relevant host to address its particular safety issues. The IIHF confirmed that the hosts subsequently implemented mitigation measures permitting safe participation.

540. Furthermore, as explained above (see para. 529), Mr Tardif confirmed that the 2025 IIHF Men's World Championship, Division II, Group A, which had been awarded to Australia, was moved to Serbia following a report from the Australian government stating that, following a fire at a synagogue, it could not guarantee security at the championship because Israel would compete: "*the government said we cannot guarantee the security and we find a solution to move*" (Day 2, 02:14:24–02:15:55).

541. The Panel notes the IIHF's qualification that these were lower-division competitions, with smaller audiences, lower profiles and materially lower associated risks than the top-division events at issue here. The Israeli example therefore does not establish that identical measures would necessarily have sufficed for Russia. Its significance lies in the method: mitigation was explored with the affected federation and hosts, assessed against each competition's circumstances, and implemented where adequate. In the Panel's view, on the basis of the evidence submitted, this has not been done in the case of the RIHF.

542. The Panel also notes the IIHF's argument that different conflicts should not be compared. The Panel does not disagree. Such a comparison would involve a political assessment, which the Panel is not permitted to make. But the Panel is not comparing conflicts. It is assessing the evidence in the record, namely the IIHF's own Disciplinary Board's findings (see above para. 22, subparas. iii and iv) in relation to the IIHF's approach to participation and less restrictive alternatives. The Panel considers that the IIHF's conduct, assessed in light of those findings, does not show that it fulfilled its duty to examine such alternatives in this case. The IIHF has therefore not demonstrated that the necessity requirement is met.

543. Moreover, the Panel observes three additional critical issues in connection with this necessity requirement:

    i. First, on neutrality, the Panel acknowledges the IIHF's argument that the earlier IOC framework envisaged neutral participation by individual athletes, not teams. However, on 7 July 2026, 20 days before the Appealed Decisions were issued, the IOC declared its recommended conditions of 28 February 2022 and 28 March 2023, as they related to Russian athletes and teams, including the protective measures, no longer applicable. The restrictions derived from that framework therefore no longer provided a basis for dismissing neutral team participation without examining it;

    ii. Second, in relation to visa and entry requirements, express reference is made to the Panel's findings in paras. 347–348. In this respect, the case CAS 2015/A/4289 does not establish that relocation is always feasible or required. It does, however, illustrate that visa and entry restrictions in a host country are primarily for the hosting federation and the IIHF to address, not the RIHF. The IIHF therefore had to establish not only that the alleged visa risks were proven (which it failed to do for the reasons set out in section X.B. above), but also that they could not be resolved by moving the competition or competitions concerned to another country. It also had to show that any inability to relocate was not the result of its own failure to explore all available alternatives in good time.

iii. Third, the IIHF and the Hosting Federations stressed the alleged financial and insurance risks for all the competitions at issue. Yet there is no evidence that they held meaningful discussions with the RIHF about whether it would cover some or all of the alleged additional costs. Nor is there evidence that they explored whether an agreement to share those costs and financial risks could allow participation.

This matters because a member of the IIHF Council expressly raised this option in February 2025. The minutes of Council Meeting No. 24 record: "*PBU said he does not see any security problem, and if needed, RUS can cover the costs of extra security needs*" (p. 11). That statement concerned the 2025/2026 championship programme. Even so, it identified a specific funding option that warranted further inquiry. There is no evidence in the record that the IIHF explored that option. The Panel does not suggest that a financial contribution was feasible or would necessarily have resolved all financial constraints. But the IIHF has not explained, let alone proved, why a contribution from the RIHF could not be pursued. Without that explanation, the alleged additional costs and financial risks do not establish that exclusion was necessary as a last resort.

544. In conclusion, the record does not contain any evidence of even preliminary examination of those matters for any of the relevant championships. In fact, particular alternatives were not meaningfully discussed, not discussed at all or even directly bypassed. Necessity is therefore not established, and the cumulative justification test fails on that ground. Accordingly, even if the Appealed Decisions had had a sufficient legal basis and the factual grounds relied upon to support them had been established (which, for the reasons set out in section X.B. above, they have not), the Panel would still have had to annul them on the independent ground that they constitute unjustified discrimination contrary to Statute 1.3.

*** *** ***

545. Finally, the Panel makes the following observations on the implications of its findings.

546. First, the Panel has refrained from ordering alternative measures, such as participation under a neutrality regime, for three related reasons:

i. The Respondent expressly declined to seek participation subject to restrictions, even as alternative relief. No such request appears in its relief sought (see para. 217 above). Moreover, when the Panel asked at the end of the Hearing whether the Respondent wished to add such a request, its counsel expressly confirmed that it did not;

ii. Any restriction would itself require a substantiated justification under the applicable non-discrimination legal framework (see paras. 532-534 above). The Respondent has not established such a justification for neutral participation. The Panel therefore has no basis to impose such a restriction on the athletes' fundamental rights, which the Respondent has not even requested.; and

iii. Defining the conditions of a participation regime involves technical and policymaking choices for the IIHF Council. Neutral participation was not explored by the IIHF with the Hosting Federations, and the Parties have not addressed the specific conditions of reinstatement, despite the IIHF Disciplinary Board's invitation, following its decision of 25 May 2026, to assess how the Appellant could participate. The Panel therefore lacks an adequate basis on which to formulate such a regime itself. In the absence of an assessment of less restrictive alternatives, doing so would require the Panel to make uninformed policy choices and to impose conditions that have neither been requested nor substantiated. This conclusion is consistent with CAS 2025/A/11931 (para. 71).

547. Second, the Panel's findings in this Award are confined to the five Appealed Decisions concerning the five competitions at issue in these proceedings. Moreover, as recognised in CAS 2022/A/8871, para. 142, the statutes, regulations and decision-making processes of different sports federations may differ, as may the relevant circumstances and the weight to be given to particular factors. Similarly, CAS 2022/A/8856, para. 165, stresses the need to assess the particular sport in its particular context. Accordingly, the Panel's conclusions do not purport to determine the validity of restrictions adopted in other sports, under different regulatory frameworks or on a different evidentiary record. Each such measure must be assessed in its own factual and regulatory context.

XI. COSTS

548. Article R64.4 of the CAS Code provides that:

"*At the end of the proceedings, the CAS Court Office shall determine the final amount of the cost of arbitration, which shall include:*

- *the CAS Court Office fee,*
- *the administrative costs of the CAS calculated in accordance with the CAS scale,*
- *the costs and fees of the arbitrators,*
- *the fees of the in-house or ad hoc clerk, if any, calculated in accordance with the CAS fee scale,*
- *a contribution towards the expenses of the CAS, including travel and accommodation costs of CAS counsels, and*
- *the costs of witnesses, experts and interpreters.*

The final account of the arbitration costs may either be included in the award or communicated separately to the parties. It shall contain a detailed breakdown of each arbitrator's costs and fees and of the administrative costs and shall be notified to the parties within a reasonable period of time. The advance of costs already paid by the parties are not reimbursed by the CAS with the exception of the portion which exceeds the total amount of the arbitration costs."

549. Furthermore, Article R64.5 of the CAS Code provides that:

"*In the arbitral award, the Panel shall determine which party shall bear the arbitration costs or in which proportion the parties shall share them. As a general rule and without any specific request from the parties, the Panel has discretion to grant the prevailing party a contribution towards its legal fees and other expenses incurred in connection with the proceedings and, in particular, the costs of witnesses and interpreters. When granting such contribution, the Panel shall take into account the complexity and outcome of the proceedings, as well as the conduct and the financial resources of the parties.*"

550. Having regard to the outcome of these proceedings, in which the RIHF has prevailed, the Panel determines that the costs of the arbitration, to be determined and notified separately to the Parties by the CAS Court Office, shall be borne entirely by the IIHF.

551. Furthermore, taking into account the complexity of the proceedings and the substantial costs incurred by the RIHF in its legal representation, the Panel considers it appropriate to order the IIHF to pay the RIHF CHF 10,000 as a contribution towards its legal fees and other expenses incurred in connection with these arbitration proceedings.

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ON THESE GROUNDS

The Court of Arbitration for Sport rules that:

1. The appeal filed by the Russian Ice Hockey Federation on 25 August 2026 against the five resolutions contained in the decision of the Council of the International Ice Hockey Federation on 27 July 2026 is upheld.

2. The five resolutions issued by the Council of the International Ice Hockey Federation on 27 July 2026 are set aside.

3. The International Ice Hockey Federation is ordered to allow the participation of the Russian teams in the IIHF competitions covered by the five resolutions of the Council of the International Ice Hockey Federation on 27 July 2026.

4. The costs of the arbitration, to be determined and served to the Parties by the CAS Court Office separately, shall be borne entirely by the International Ice Hockey Federation.

5. The International Ice Hockey Federation is ordered to pay the Russian Ice Hockey Federation CHF 10,000 (ten thousand Swiss francs) as a contribution towards its legal fees and other expenses incurred in connection with these arbitration proceedings.

6. All other motions or prayers for relief are dismissed.

Seat of arbitration: Lausanne, Switzerland
Date: 18 November 2026
Operative part issued on 29 October 2026

COURT OF ARBITRATION FOR SPORT

Giulio Palermo
President of the Panel

Ismail Selim
Arbitrator

Mark Andrew Hovell
Arbitrator