

Decision of the Adjudicatory Chamber of the Ethics Committee

passed on 07 March 2024

DECISION BY:

Vassilios SKOURIS (Greece), Chairperson

Fiti SUNIA (USA/American Samoa), Deputy Chairperson

Gregory DELZIN (Trinidad and Tobago), Member

ON THE CASE OF:

Abu Nayeem Shohag, Bangladesh

(Decision FED-483)

REGARDING:

Art. 14 of the FIFA Code of Ethics (FCE) – General duties

Art. 16 of the FCE – Duty of loyalty

Art. 25 of the FCE – Forgery and falsification

I. FACTS

A. Overview of the Case

1. The present case relates to allegations submitted by the Investigatory Chamber of the FIFA Ethics Committee (**the IC** or **the Investigatory Chamber**) against Mr. Abu Nayeem Shohag (**Mr. Shohag** or **the Accused** or **the Respondent**) in relation to possible behaviour(s) and/or conduct(s) in violation of the FIFA Code of Ethics (**FCE**). Specifically, it is alleged that Mr. Shohag – whilst maintaining his position as General Secretary of the Bangladesh Football Federation (**BFF**) – participated in procurement and payment processes (within the BFF) which were supported with falsified quotations/documentation and subsequently paid for, or expected to be paid for, with FIFA Forward funds.

B. Proceedings before the Investigatory Chamber

1. Procedural background and communications with the parties

I. The Respondent

2. Mr. Abu Nayeem Shohag is a 41 (forty-one) year-old Bangladeshi citizen whom was born on 01 January 1983.
3. Mr. Shohag has formerly held several high-ranking official positions in football, such as, amongst others¹, the General Secretary of the BFF – this position, in particular, having been held by the Respondent between January 2013 and 14 April 2023² and within the material timeframe pertinent to the present proceedings, as shall be explained in further detail *infra*.

II. Preliminary investigations and the opening of proceedings (FED-402)

4. Since 15 April 2021, as part of an ‘action plan’ agreed between the BFF and FIFA, the company Kroll Associates (India) Private Ltd. (**Kroll**) had been monitoring the financial procedures in place at the BFF in relation to the use of FIFA funds - such ‘monitoring’ including the oversight of all the funds provided to the BFF by FIFA, whether under the FIFA Forward Development Programme or any other development programme. Moreover, this monitoring also constituted spot checks on the BFF’s use of its own funds, funds provided by the local government, as well as funds provided by the AFC, in order to avoid any so-called ‘double-dipping’.
5. During its mandate, Kroll found “*several red flags that were informed to the FIFA Compliance division*”³, with these irregularities subsequently being shared with the Investigatory Chamber on 13 January 2023 and 06 March 2023.

¹ For example, Mr. Shohag also held the position of ‘Acting General Secretary of the BFF’ from 29 October 2011 until 30 January 2013 and likewise served as a member of the FIFA Dispute Resolution Chamber between 1 October 2017 and 31 August 2021.

² On 14 April 2023, the decision passed by the Adjudicatory Chamber in the case under ref. no. FED-299 was notified to Mr. Shohag. In this respect, by way of such decision, Mr. Shohag was *inter alia* sanctioned with a two (2) year ban from taking part in any kind of football-related activity (the ban coming into force upon the date of notification) and a fine of CHF 10,000. Further information in this regard may be found under the following link: <https://inside.fifa.com/legal/media-releases/adjudicatory-chamber-of-the-independent-ethics-committee-sanctions-mr-abu-nayeem-shohag>

³ Page 3 of the Final Report of the Investigatory Chamber.

6. On 23 June 2023, taking into account the relevant information and documentation obtained throughout the preliminary investigation, the Chairperson of the IC, Mr. Martin Ngoga, determined that in accordance with arts. 62 (1) and 63 (1) FCE (2023 edition), there was *prima facie* a case that Mr. Shohag may have committed violations of the FCE. Accordingly, on the same date (23 June 2023), Mr. Shohag was notified of the opening of formal investigatory proceedings against him, which at that stage, concerned the possible breaches of arts. 14 (*General duties*), 16 (*Duty of loyalty*) and 25 (*Forgery and falsification*) of the FCE 2023 edition. In addition, Mr. Shohag was informed by the Chairperson of the IC that, in accordance with art. 65 FCE, 2023 edition, Mr. John Tougon – member of the IC – had been appointed to lead the investigatory proceedings as the Chief of Investigation.

III. Communications with the BFF and the Accused

7. Between 22 March 2021 and 11 June 2023, the Investigatory Chamber exchanged several communications with the BFF. Within these communications, the BFF was requested to provide information and documentation *inter alia* aiming to clarify the amount(s) involved and the rationale behind the pertinent alleged transactions.
8. As the present proceedings “relate[d] to a previous investigation brought against Mr. Abu Nayeem Shohag, former Secretary General of the BFF (Ref. No. FED-235 (E22-09))”⁴, the Investigatory Chamber was in possession of “several documentation and information that was acquired prior to the initiation of [the present] investigation proceedings and which provide explanations in connection to the present case as well”⁵.

IV. Expert Opinion

9. On 27 March 2023, concerning “the allegations of employing falsified documentation to support the procurement processes to purchase goods within the BFF”⁶, the Investigatory Chamber engaged with an expert “in graphistics, documentscopy and documentary forgery”, Mr. Carlos Medina Casado, in order for him to provide his expertise regarding “the authenticity of the quotations”⁷.
10. On 25 April 2023, Mr. Carlos Medina Casado (**the Expert**) submitted his expert opinion to the Investigatory Chamber (**the Expert Report**).

V. Closure of the investigation proceedings

11. On 10 July 2023, the Investigatory Chamber provided the Accused with a copy of the investigation files, including a summary of the main potential charges, and invited him to submit any observation(s) or comment(s) which he may have had in relation to such documents.
12. On 04 August 2023, the Accused submitted to the IC his comments and/or observations in relation to the investigation files/documentation provided.

⁴ Page 4 of the Final Report of the Investigatory Chamber.

⁵ Ibid.

⁶ Ibid.

⁷ Ibid.

13. On 28 September 2023, the investigation proceedings were closed and the Final Report produced from said investigations (**the Final Report**) was transmitted to the Adjudicatory Chamber of the FIFA Ethics Committee (**the Adjudicatory Chamber** or **the AC** or **the Chamber**).

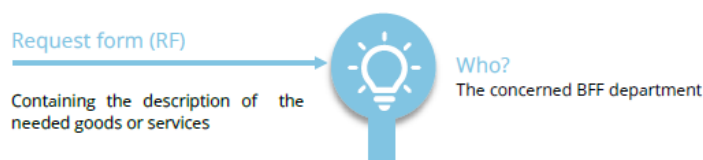
2. Factual findings of the Investigatory Chamber

14. The present section aims to summarise the case file constituted by the Investigatory Chamber as well as the related findings of the former as contained within the Final Report.

I. The BFF's procurement procedure

15. On 22 March 2021, the IC requested the BFF for (a) detailed explanation(s) of their procurement processes for securing goods and services. In particular, the IC requested the BFF for information on how it requests and receives quotations, the criteria used by the BFF for selecting a provider/seller and a list of the individuals responsible within the BFF for reviewing and approving the quotes received.
16. In response, the BFF clarified to the IC that their procurement policy had been officially approved on 01 October 2019 and subsequently implemented on 01 January 2020. In this respect, according to the reply provided on 30 July 2021 by Mr. Shohag, the General Secretary of the BFF at the time, such procurement policy stated that *"if the value of the required goods or services more than BDT 100,000 [USD 1,206.00]⁸ then they collect three quotations from the vendors. If it is more than BDT 1,000,000 [USD 12,060.00]⁹ then we apply tender procedure"¹⁰.*
17. In accordance with the regulations of the FIFA Forward Development Programme, the IC considered it important to note that wherever FIFA funds are intended to be used *"the threshold is USD 50,000"¹¹. In "such cases"¹², the IC stated within the Final Report that *"the member association is required to submit cost estimates from a minimum of three different suppliers or provide evidence of a competitive procurement process"¹³.**
18. On 30 March 2021, 31 March 2021 and 30 July 2022, the BFF provided the IC with detailed explanations of how the procurement and fund release procedures were conducted by the BFF.
19. On 26 August 2022, upon the request of the IC, the BFF provided further clarification(s) regarding the procurement and payment processes. The following table extracted from the Final Report summarises the explanations as provided by the BFF:

Summary of the Procurement and payment process at the BFF



⁸ The Final Report stated that this was the average exchange rate from 2017 to 2020.

⁹ Ibid.

¹⁰ Page 7 of the Final Report of the Investigatory Chamber.

¹¹ Ibid.

¹² Ibid.

¹³ Ibid.



[Extract pages 8-9 of the Final Report]

20. The Final Report stated that according to the BFF and the analysis of the documentation at hand, the following BFF staff members were involved in the concerned procurement and payment process(es)¹⁴ between 2022 and 2023 (emphasis added):

- Mr. Abdus Salam Murshedy – BFF Vice president and Chairman of the Financial Committee;

¹⁴ Please see section 2. III. – Falsified quotations (concerned transactions) *infra*.

- Mr. Abu Hossain – Chief Financial Officer (CFO)¹⁵;
- **Mr. Abu Nayeem Shohag – Former Secretary General**¹⁶;
- Mr. Anupom Sakar – Assistant Head of Finance¹⁷;
- Mr. Imrul Hasan Sharif – Procurement and Store Officer;
- Mr. Mizanur Rahman – Manager, Operations.

21. The IC noted that the BFF pointed out that the BFF Finance department was “usually” not involved within the procurement process(es). However, the BFF Finance department was “associated with verifying the submitted quotations, relevant documents and the reputation of the vendors”¹⁸.
22. The IC obtained documentation related to the pertinent procurement processes¹⁹, particularly, the “Comparative Statement of Quotations”²⁰. According to the Final Report, these statements were produced for the purposes of reviewing and comparing the various quotations received by the supplier/vendors and to justify the selection of the winning bidder. The Final Report stated that “[t]his process was ratified by the Secretary General of the BFF at that time, Mr. Shohag, in his written statement dated 26 August 2022”²¹.
23. According to the Final Report, Mr. Shohag also clarified “in his reply dated 30 March 2021”²² that when selecting the winning vendor, the “[a]ssessment of the selection of Quotation [was] based on the quality of the product/price/mode of payment and efficiency of delivery”²³.

II. The designated bank account and the payment process

24. The FIFA Forward Development Programme Regulations require FIFA’s member associations to execute all payment related to “the Forward 2.0” directly from the “designated bank account of the Forward Programme”²⁴.
25. According to the Final Report, the BFF operates “with a Premier Bank Limited bank account (A/C no. 108-131-00001102)” to receive Forward funds from FIFA and to pay for any expenditures related to the Forward Program directly in the domestic currency, Bangladeshi Taka (**BDT**).
26. The IC stated that according to the provided documentation, the payments from the aforementioned bank account were approved by the Chairman of the BFF Finance Committee (Mr. Salam Murshedy), with secondary approvals coming from the Chief Finance Officer, Mr Abu Hossain and/ or the (former) BFF General Secretary, Mr. Abu Nayeem Shohag (*i.e.* the Accused).

¹⁵ According to the Final Report, according to BDO, Mr. Abu Hossain, Chief financial Officer, was “responsible for the approval of the selected supplier” (see enclosure 14 to the Final Report, page 19).

¹⁶ According to the Final report, according to BDO, Mr. Shohag, former General Secretary, was responsible for “secondary approval of the selected supplier” (see enclosure 14 to the Final Report, page 19).

¹⁷ According to the Final report, according to BDO, Mr. Anupom Sarkar, Assistant Head of Accounts, was “responsible for financial oversight” (see enclosure 14 to the Final Report, page 19).

¹⁸ Enclosure 8 to the Final Report, document 5.2 at page 2.

¹⁹ Please see section 2. III. – Falsified quotations (concerned transactions) *infra*.

²⁰ Enclosure 16 to the Final Report at page 1, enclosure 19 to the Final Report at page 1, enclosure 21 to the Final Report at pages 4-5 and enclosure 22 to the Final Report at pages 2-3.

²¹ Page 10 of the Final Report of the Investigatory Chamber. Enclosure 8 to the Final Report, document 21.

²² Enclosure 8 to the Final Report, document 2.2 at point 6).

²³ Page 10 of the Final Report of the Investigatory Chamber.

²⁴ Page 10 of the Final Report of the Investigatory Chamber. See art. 8 (1) (d) of the FIFA Forward Development Programme Regulations – enclosure 15 to the Final Report.

27. The Final Report stated that once the approval had been given, a cheque was issued. Likewise according to the Final Report, there were three persons whom had the authority to issue cheques from the FIFA designated account in the BFF - Mr. Kazi Md Salahuddin (the BFF President), Mr. Abdus Salam Murshedy (the BFF Senior Vice President and Chairman of the Finance Committee) and Mr. Kazi Nabil Ahmed (the BFF Vice President) – with the account being jointly operated by any two out of the three signatories²⁵.

III. Falsified quotations (concerned transactions)

28. The Investigatory Chamber analysed a number of transactions carried out by the BFF and identified several which it considered to be problematic, since they allegedly made use of falsified documentation in order to support transactions which were paid, or expected to be paid, with FIFA Forward funds. In particular, the Investigatory Chamber isolated/identified four specific transactions.

a) Transaction 1: Zoom Set-up

29. On 05 July 2022, the BFF IT Officer, Mr. Anwarul Islam, issued a 'Requisition Form' for items which were to be used in the "conference room to execute zoom call on Executive Committee meeting"²⁶. The following items were listed in said form:

Sl.	Particulars	Quantity
01.	Projector	01
02.	Boya microphone	01
03.	Audio capture card	01
04.	Video capture card	01
05.	USB to HDMI converter	01
06.	Aux cable of 10m	01
07.	HDMI splitter (1 to 4 HDMI)	01
08.	Projector screen	01

[Extract page 11 of the Final Report]

30. According to the Final Report, "[t]his requisition" was subsequently approved by Mr. Hossain, BFF Chief Financial Officer, and **Mr. Shohag, former BFF General Secretary**.
31. On 08 September 2022, the IC submits that Mr. Imrul Hasan Sharif, the BFF Procurement and Store Officer, sent requests for quotation(s) *via* email to the vendors 'Paradise Engineering Ltd.', 'Total Media Solutions' and 'Doly It Corner'. In copy of these such communications were **Mr. Shohag** (plannernayeem99@gmail.com), Mr. Hossain (mdabuhossain14@gmail.com), Mr. Sarkar (anupom1982@gmail.com) and; Mr. Rahman (mmrahmenbff@gmail.com).
32. According to the Final Report, from the documentation provided by the BFF to 'the auditors', it was revealed that "none of the item descriptions mentioned in the requests for quotation aligned with the Requisition Form dated

²⁵ Enclosure 8 to the Final Report – Communication with the BFF, document 2.2 at page 1 & document 18.2 at page 1.

²⁶ Page 11 of the Final Report of the Investigatory Chamber.

5 July 2022"²⁷. The IC submitting that, in other words, the Procurement and Store Officer (Mr. Imrul Hasan Sharif) had requested quotations for items that had not previously been approved or authorised.

Requisition form	
Item	Quantity
Projector	1
Boya microphone	1
Audio capture card	1
Video capture card	1
USB to HDMI converter	1
Aux cable of 10m	1
HDMI splitter (1 to 4 HDMI)	1
Projector screen	1

Requests for quotation	
Item	Quantity
Shure Wireless Microphone System UHF-555	4
12 Channel Audio Mixer	1
Focusrite Sound card	1
Corsair Elgato HD60S+ Game Capture Card	1
Accessories & Installation, Training	1

[Extract page 12 of the Final Report]

33. On 08 September 2022, the vendor 'Paradise Engineering' was requested by the BFF Procurement and Store Officer, Mr. Hasan, to provide a quote. This request was sent by Mr. Hasan from the e-mail address imrulsharif.bff@gmail.com to pelproject360@gmail.com.
34. On 10 September 2022 at 10:38h, Mr. Hasan sent a reminder to Paradise Engineering to submit its quote.
35. On 10 September 2022 at 11:53h, Mr. Emrunur Rashid, the "assistant operation manager" of Paradise Engineering (pelproject360@gmail.com), sent a quote to Mr. Hasan "(BFF Quotation2022-09-06)". On that same date, but at 13:05h, Mr. Emrunur Rashid from Paradise Engineering (pelproject360@gmail.com), sent another quotation to Mr. Hasan "(BFF Quotation2022-09-10)".
36. The "quote was issued on 10 September 2022" and signed by Mr. Emrunur Rashid, Assistant Operation Manager of Paradise Engineering Ltd. The contact details on the quote were: pelproject360@gmail.com and info@paradiseeng.com. The "total price for the requested items amounted to BDT 198,000 (USD 1,961)²⁸".
37. The Final Report subsequently stated that on 8 September 2022 at 14:50h, the vendor 'Total Media Solutions' was requested by the BFF to provide a quote.
38. This request was sent by Mr. Hasan, BFF Procurement and Store Officer (imrulsharif.bff@gmail.com) to Total Media Solutions (emonece@gmail.com), rather than to info@tmsbd.com "as [was] mentioned in the Total Media Solutions' quotation".
39. Twelve minutes later on 08 September 2022 at 15:02h, Mr. Emrunur Rashid (emonece@gmail.com) from Total Media Solutions replied to the BFF, Mr. Hasan, providing a quote. The IC stated that in copy of this communication were **Mr. Shohag**, (plannernayeem99@gmail.com), Mr. Hossain (mdabuhossain14@gmail.com), Mr. Sarkar (anupom1982@gmail.com) and Mr. Rahman (mmrahmenbff@gmail.com).
40. At 15:05h on 8 September 2022, Mr. Hasan acknowledged receipt and thanked Mr. Emrunur Rashid for the quote provided. The IC stated that in copy of this communication were **Mr. Shohag**, (plannernayeem99@gmail.com)

²⁷ Page 12 of the Final Report of the Investigatory Chamber.

²⁸ Page 13 of the Final Report of the Investigatory Chamber.

.com), Mr. Hossain (mdabuhossain14@gmail.com), Mr. Sarkar (anupom1982@gmail.com) and Mr. Rahman (mmrahmenbff@gmail.com).

41. The Total Media Solutions' quote dated 8 September 2022 was signed by Mr. Mahmudul Amin Shibly - Total Media Solutions' Founder and CEO. According to the Final Report, the contact detail listed on the quote was info@tmsbd.com. The price offered by Total Media Solutions for the quoted items was **BDT 199,500 (USD 1,975.85)**.
42. On 8 September 2022 at 14:46h, the vendor 'Doly It Corner' was requested by the BFF to submit a quote for the IT Equipment/Zoom Set-up. This request was sent by Mr. Hasan (imrulsharif.bff@gmail.com) to (dolyitcorner@gmail.com).
43. On 10 September 2022 at 10:38h, the BFF sent a reminder to Doly It Corner. Later, on the same day, at 12:36h Doly It Corner provided its quote.
44. According to the Final Report, Doly It Corner's quote was dated 10 September 2022 and was apparently signed by Mr. MD Maniruzzaman Manir, owner of Doly It Corner. The value for the item(s) offered by Doly It Corner was **BDT 200,000 (USD 1,980.80)**.
45. On 10 September 2022, the BFF made a comparative analysis of the quotes provided and selected a winning bidder - 'Paradise Engineering Ltd.'
46. According to the Final Report, the participants and signatory officials of the BFF whom analysed and decided on the winning bid were Mr. Hasan (BFF procurement and store officer), Mr. Islam (BFF IT Officer), Mr. Rahman (BFF Manager Operations), Mr. Hossain (BFF Chief Financial Officer) and **Mr. Shohag** (BFF former Secretary General).

b) Transaction 1: Zoom Set-up - Irregularities

(i) Mr. Emrunur Rashid's connection

47. The IC submitted that the vendors 'Paradise Engineering Ltd' and 'Total Media Solutions' were connected through a shared representative - Mr. Emrunur Rasid.
48. Within the Final Report, the IC stated that "[n]ot only did Mr. Emrunur Rashid sent and signed the quotation belonging to Paradise Engineering Ltd., but he was also the individual who provided the quotation from Total Media Solutions' to the BFF"²⁹. Furthermore, it was also observed that "one of the mobile numbers (+8801818744819) provided in the communications coincided"³⁰ - hence the IC concluded that it could "easily establish" that both the quotations were sent by the same person.

²⁹ Page 14 of the Final Report of the Investigatory Chamber.

³⁰ Ibid.

Sender Address: pelproject360@gmail.comSender Address: emonece@gmail.com**Thanks & Best Regards,****Emrunur Rashid**

Assistant Operation Manager (Project)

Paradise Engineering Ltd.

Cell: +8801848308541

Whats App: +8801818744819

Best regards

Emrunur Rashid

Email: emonece@gmail.com

Cell: +8801818744819

[Extract page 15 of the Final Report]

(ii) Similarities within the quotations

49. According to the IC, the quotes provided by Paradise Engineering Ltd. and Doly It Corner had identical subject matter and text. In addition, all three quotes used similar graphic attributes, *"including the use of tables"*³¹.

(iii) Vendor's favouritism

50. During *"the review, Kroll discovered that the requests for quotation were only sent to a few vendors"*³², some of which, according to the IC, were not even listed as vendors for IT accessories within the BFF's records. According to the Final Report, only one of the three vendors *"happened to be listed"* and coincidentally, this vendor, Paradise Engineering Ltd, turned out to be the winning vendor.

(iv) Inflated prices

51. In relation to the price quoted by Paradise Engineering Ltd, Kroll additionally discovered that the prices for *"items 1, 2 and 4 were 55%, 30% and 40% higher than the prevailing local market price, respectively"*³³. These price discrepancies having been verified by Kroll during its ongoing financial monitoring at the BFF.
52. The IC stipulated that, as stated by Kroll, once the BFF had been notified of the *"irregularities"*, the whole process was completely abandoned and no further action was taken in relation to it.
53. According to the Final Report, within his 'observations letter', Mr. Hasan confirmed the above by stating that *"Kroll's observation was correct. At that time, the price quotations quoted by the bidders were available online at a lower price than the quoted price"*³⁴.

(v) The BFF's justification for selecting Paradise Engineering Ltd.

54. The Final Report states that *"[b]ased on the wording of the comparative statement of quotes used in this transaction"*³⁵, it appeared that the only reason why the 'signatory BFF officials' had selected Paradise Engineering Ltd. as the winning bidder, was due to the fact that their quotation had offered the lowest price.
55. Nevertheless, the IC deemed it important to highlight that the offers presented by the competing vendors had a minimal price difference amongst them, with a margin of less than 20 USD. As such, in the IC's view, the BFF

³¹ Page 15 of the Final Report of the Investigatory Chamber.

³² Ibid.

³³ Ibid.

³⁴ Enclosure 28 to the Final Report – *Observations made by Mr. Hasan on 16 July 2023.*

³⁵ Page 16 of the Final Report of the Investigatory Chamber.

officials should have taken into account other factors and considerations before proceeding with the selection of the winning vendor however, nothing was stated in this regard within *"the comparative statement of quotes"*³⁶.

(vi) The Expert's findings

56. According to the Final Report, having analysed the quotations (which were mentioned in 'Group 2' in the Expert Report) by *"implementing several different techniques of forensic documentary methodology"*³⁷, Mr. Medina Casado concluded in the Expert Report that the used quotes had been *"produced using the same pattern or template, meaning that they are not from different sources"*³⁸ (free English translation).

c) Transaction 2: Gym equipment

57. The Final Report states that on 03 October 2022, 'the Requisition Form' for 'TDS Equipment & Resources Recruitment' was issued by the 'National Technical Director', Mr. Paul Smalley³⁹. The following items were listed in said form:

- 100 foam rollers;
- 100 elastic bands;
- 100 mats;
- 10 stationary spinning bikes;
- 60 small, medium and large 'GPS vests';
- 1 camera & video recorder system.

58. Likewise on 03 October 2022, the IC stated that *"this requisition"* was sent by email at 11:46h to Mr. Sakar, the BFF Assistant Head of Finance, for approval and processing.

59. At 11:50h on 03 October 2022, Mr. Sakar acknowledged the Requisition Form and approved the same – Mr. Sakar then instructing Mr. Hasan (*BFF Procurement and Store Officer* - imrulsharif.bff@gmail.com) to start the procurement process.

60. According to the Final Report *"[t]his requisition"* was subsequently acknowledged and *"sealed"* by Mr. Rahman (BFF Manager Operations), Mr. Hossain (BFF Chief Financial Officer), and **Mr. Shohag** (former BFF Secretary General).

61. On 03 and 11 October 2022, the BFF sent, respectively, quotation requests to the vendors 'Fitness Inside', 'Multi Trade' and 'Sports Inside'. All three of the vendors were requested to provide a quote for the items listed within 'the Requisition Form', except for the aforementioned item 'camera & video recorder system', i.e.: -

- 100 foam rollers;
- 100 elastic bands;
- 100 mats;
- 10 stationary spinning bikes;

³⁶ Ibid.

³⁷ Ibid.

³⁸ Enclosure 12 to the Final Report, page 31.

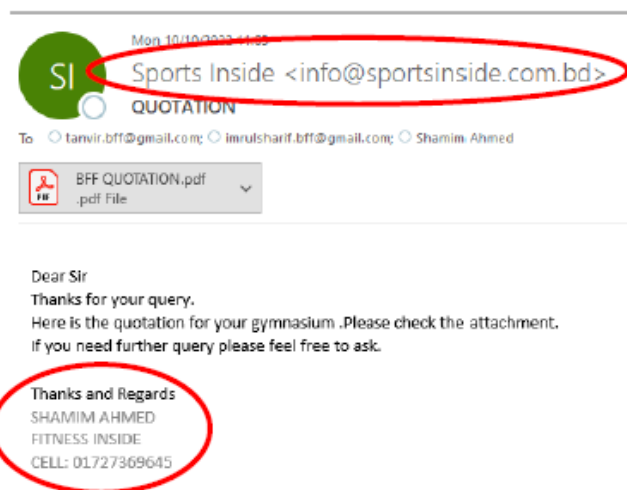
³⁹ Enclosure 19 to the Final Report, page 2.

- 60 small, medium and large 'GPS vests'.

62. On 03 October 2022 at 14:50h, the BFF sent its first request for a quote to the vendor 'Fitness Inside' for gym equipment for the national team. This request was sent by Mr. Hasan (BFF Procurement and Store Officer) to a Mr. Shamin Ahmed (shamin.sports90@hotmail.com) of Fitness Inside. In copy of this communication were:

- **Mr. Shohag** (plannernayeem99@gmail.com);
- Mr. Hossain (mdabuhossain14@gmail.com);
- Mr. Sarkar (anupom1982@gmail.com);
- Mr. Rahman (mmrahmenbff@gmail.com) and;
- Mr. Tanvir Siddiqe (tanvir.bff@gmail.com).

63. The Final Report states that on 10 October 2022 at 15:02h, Mr. Shamin Ahmed of 'Fitness Inside' provided a quote to the BFF, the IC underlining however, that the offer made by 'Fitness Inside' was sent from an email account belonging to 'Sports Inside' (info@sportsinside.com.bd) – one of the other vendors participating in the bidding process:



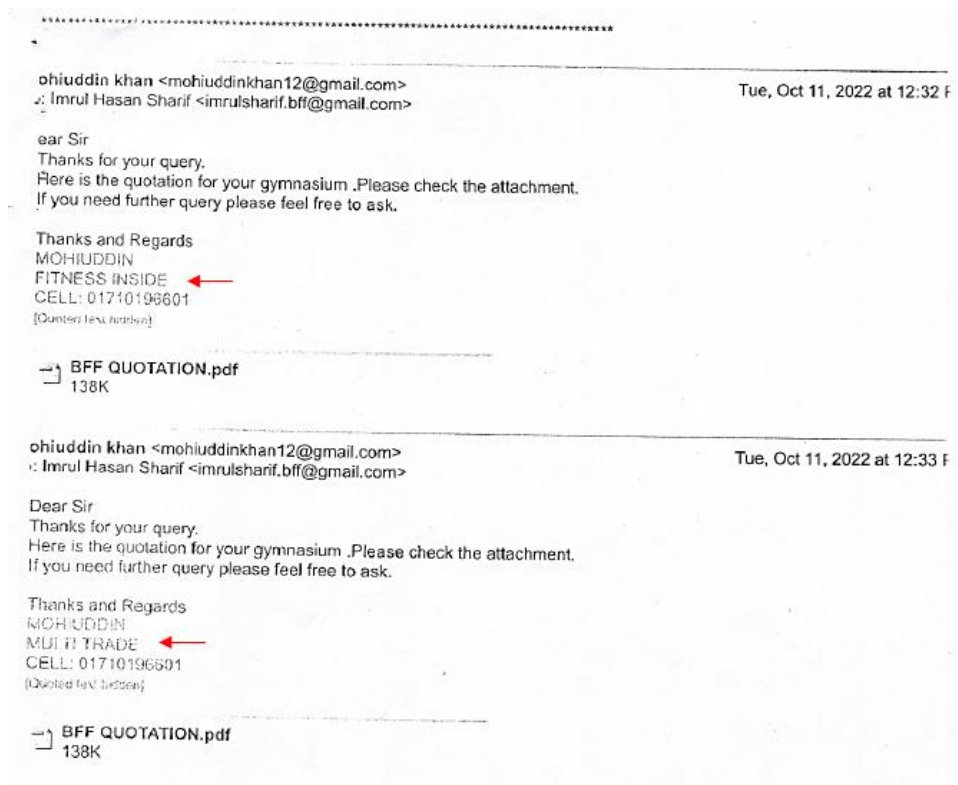
[Extract page 18 of the Final Report]

64. The aforementioned quote was signed by Mr. Shamin Ahmed from 'Fitness Inside' with the price for the quoted items, including VAT and AIT, being BDT 959,200 (USD 9,498).

65. On 11 October 2022 at 12:06h, Mr. Hasan (BFF Procurement and Store Officer) sent a second quotation request to a Mr. Mohiuddin (mohiuddinkhan12@gmail.com) from the vendor 'Multi Trade'. In copy of this communication were:

- **Mr. Shohag** (plannernayeem99@gmail.com);
- Mr. Hossain (mdabuhossain14@gmail.com);
- Mr. Sarkar (anupom1982@gmail.com) and;
- Mr. Rahman (mmrahmenbff@gmail.com).

66. On 11 October 2022 at 12:32h, Mr. Mohiuddin, **signing as a representative of 'Fitness Inside'**, provided a quote belonging to 'Multi Trade' in reply to the request made by Mr. Hasan around half an hour earlier.
67. Only one minute later, on 11 October 2022 at 12:33h, Mr. Mohiuddin provided once again the **same quote, only now signing as the representative of Multi Trade**:



[Extract page 19 of the Final Report]

68. The Final Report submits that 'Multi Trade's quote' was dated 11 October 2022 and signed by Mr. Mohiuddin from 'Multi Trade', with the contact details on the quote being multitrade369@gmail.com. The price given by Multi Trade for the quoted items, including VAT and AIT, was **BDT 1,090,000 (USD 10,793.20)**.
69. On 11 October 2022 at 12:20h, Mr. Hasan (imrulsharif.bff@gmail.com) requested the vendor 'Sport Inside' (absarker1975@gmail.com) to provide a quote (the third quotation). In copy of this communication were:
- **Mr. Shohag** (plannernayeem99@gmail.com);
 - Mr. Hossain (mdabuhossain14@gmail.com);
 - Mr. Sarkar (anupom1982@gmail.com) and;
 - Mr. Rahman (mmrahmenbff@gmail.com).
70. Twenty minutes later on 11 October 2022 at 12:40h, Mr. Bibek Sarker from 'Sports Inside' sent a quote to the BFF. The quote was dated 11 October 2022 and signed by Mr. Bibek from 'Sports Inside'. The contact detail on the quote was: info@sportsinside.com.bd and the total price for the quoted items, including VAT and AIT, was **BDT 1,024,600 (USD 10,145.60)**.
71. The IC stated that all three of the mentioned quotes were "revised, sealed and approved" by Mr. Hossain (BFF Chief Financial Officer), Mr. Rahman (BFF Manager Operations) and Mr. Shohag (former Secretary General).

72. On 28 October 2022, the BFF conducted a comparative analysis of the three quotes and ultimately selected 'Fitness Inside' as the winning bidder, the former being solely based on the rationale that Fitness Inside had offered the lowest price.
73. The IC submitted that the BFF officials whom approved the selection of 'Fitness Inside' as the winning bid were Mr. Hasan (BFF Procurement and Store Officer), Mr. Hossain (BFF Chief Financial Officer), Mr. Rahman (BFF Manager Operations) and **Mr. Shohag** (BFF former Secretary General).

d) Transaction 2: Gym equipment - Irregularities

(i) E-mail communications

74. The IC noted that the request for a quote which was sent to 'Fitness Inside' was addressed to shamin.sports90@hotmail.com instead of info@fitnessinside.com.bd as was mentioned within Fitness Inside's quotation. Further, the IC noted that similarly, the request to Multi Trade was sent to the email account mohiuddinkhan12@gmail.com, as opposed to multitrade369@gmail.com, which was the email address mentioned in the quote provided by Multi Trade. In addition, the IC also noted that the same discrepancy occurred for the request sent to Sports Inside – the request to provide a quote being sent to the account absarker1975@gmail.com rather than to info@sportsinside.com.bd as mentioned in Sports Inside's quotation.
75. In continuation, the IC submitted that "*another anomaly [that was] discovered*" was that the quote provided by Fitness Inside, was associated with the email account info@sportsinside.com.bd from Sports Inside, which "[contradicted] the information provided in the attached file"⁴⁰.
76. Both the email communications from Fitness Inside and Multi Trade, through which they independently provided their quotes, contained identical wording:

"Dear Sir

Thanks for your query.

Here is the quotation for your gymnasium. Please check the attachment.

If you need further query please feel free to ask.

Thanks and Regards"

(ii) Similarities and errors within the quotes

77. The IC noted that within all of the requests for quotations sent, all of the items listed within the Requisition Form were included, with the exception of the camera & video recorder system. However, despite being requested to provide a quote for five items, none of the vendors provided quotations for all five items. Instead, all vendors only submitted quotes for three items: the foam rollers (100 pieces), mats (100 pieces) and spinning bikes (10 pieces).
78. In addition to the above, the IC pointed out that all three of the quotes exhibited identical item names (product descriptions), "*models and countries of origin*". Further, the quotes all shared similar graphic attributes including "*imagery and the use of tables*".

⁴⁰ Page 21 of the Final Report of the Investigatory Chamber.

79. The quotation provided by Fitness Inside, despite being offered on 10 October 2022, had a later date of 12 October 2022, which the IC stipulated as indication that the quote *“was dated retrospectively”*.

(iii) Vendor's favouritism

80. During its review, Kroll found that out of the three parties requested to submit quotes, only one – Fitness Inside – was a listed vendor. The IC stated that *“[i]nterestingly, the latter was also the winning vendor selected from the procurement”*.

(iv) Inflated prices

81. Furthermore, according to the Final Report, Kroll's review discovered that the quote price offered by Fitness Inside for Item 3 – the spinning bikes – was *“27%-50% higher than the prevailing market price”*. This price discrepancy was noted to have been physically verified by Kroll during the process of checking the documentation at the BFF's premises.

82. The IC submitted that following the discovery made by Kroll *“a completely new procurement process was conducted for the purchase in accordance with the policy”*. Subsequently, the payment was approved and the amount was reduced by 41% compared to the initially quoted amount. In other words, the total costs went down from BDT 959,200 (USD 9,498) to BDT 564,655 (USD 5,529).

(v) The Expert's findings

83. The Final Report submits that Mr. Medina Casado was requested to analyse the quotes submitted for 'this transaction' (Group 1). Mr. Medina Casado proceeded accordingly and concluded within the Expert Report that *“the quotations have been produced from the same pattern or template, and have not been produced by different businesses, as purported”*⁴¹ (free English translation).

e) Transaction 3: Interior renovation work – FIFA Consultant Room

84. According to the Final Report, on 13 November 2022, the 'Requisition Form' for 'Interior work for the FIFA Consultant Room' was issued by the BFF Manager of Operations, Mr. Rahman.

85. Fourteen items were listed on the Request Form as follows:

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

[Extract pages 22-23 of the Final Report]

⁴¹ Enclosure 12 to the Final Report, pages 9, 10, 16, 20 15 and 31.

86. The 'Requisition Form' was subsequently acknowledged and "sealed by" Mr. Rahman (BFF Manager Operations), Mr. Hossain (BFF Chief Financial Officer) and **Mr. Shohag** (former BFF Secretary General).
87. On 24 November 2022, the Final Report stipulates that the BFF sent, respectively, quotation requests to the vendors 'Everland Builders', 'Ma Thai & Interior' and 'A.J Construction'. In copy of these communications were:
- **Mr. Shohag** (plannernayeem99@gmail.com);
 - Mr. Hossain (mdabuhossain14@gmail.com);
 - Mr. Sarkar (anupom1982@gmail.com) and;
 - Mr. Rahman (mmrahmenbff@gmail.com).
88. On 24 November 2022 at 12:42h, Mr. Hasan (imrulsharif.bff@gmail.com), the BFF Procurement and Store Officer, sent a first request for a quote to the vendor 'Everland Builders' (info.everlandbuilders@gmail.com).
89. According to the Final Report, Mr. Hasan stated that Everland Builders submitted a hardcopy of its provided quote directly to the BFF's facilities.
90. The quote "Interior work for the FIFA Consultant Room" received from Everland Builders was dated 24 November 2022, with the total cost offered by this vendor, including VAT and AIT, being **BDT 239,224 (USD 2,278)**.
91. On 24 November 2022 at 12:44h Mr. Hasan (BFF Procurement and Store Officer - imrulsharif.bff@gmail.com) sent a second request for a quote, this time to the vendor 'Ma Thai & Interior' (mathaialuminium1@gmail.com).
92. On 27 November 2022 at 09:29h, Ma Thai & Interior provided its quote. Even though the quote was sent on 27 November 2022, it was dated 24 November 2022. The quoted costs for the interior renovation work, including VAT and AIT, was **BDT 260,702 (USD 2,482.52)**.
93. On 24 November 2022 at 12:44h, the vendor 'A.J Construction' was requested by Mr. Hasan to provide a quotation (the 'third quotation'). This request was sent to aj.conostraction@gmail.com, rather than to aj.construction@gmail.com as was eventually mentioned within the quote subsequently provided by A.J Construction.
94. On 27 November 2022 at 09:33h, A.J Construction (aj.conostraction@gmail.com) provided its quotation. The IC stated that similarly to the case of Ma Thai & Interior, the quotation provided by A.J Construction was only sent on 27 November 2022 but was dated 24 November 2022. The total costs stated by the quotation, including VAT and AIT, was **BDT 251,854 (USD 2,398.26)**.
95. According to the Final Report, on 25 November 2022, the BFF made a comparative analysis of the received quotes and ultimately selected 'Everland Builders' as the winning bidder "based on the fact that this vendor had submitted the lowest bid".
96. The BFF officials whom approved the selection of Everland Builders were Mr. Hasan (BFF Procurement and Store Officer), Mr. Rahman (BFF Manager Operations), Mr. Hossain (BFF Chief Financial Officer) and **Mr. Shohag** (BFF former Secretary General).

97. On 26 November 2022, **Mr. Shohag** (BFF former Secretary General) issued the “order for services related to the interior work renovation for the FIFA Consultant Room”⁴².

f) Transaction 3: Interior renovation work – FIFA Consultant Room - Irregularities

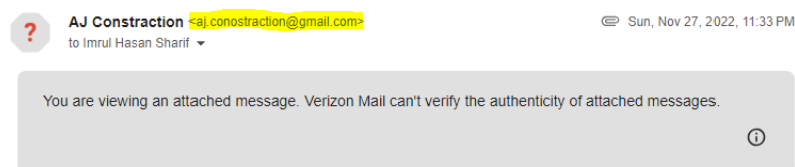
(i) E-mail communications

98. The Final Report states that on 27 November 2022, both ‘Ma Thai & Interior’ and ‘A.J Construction’ provided their quotations to the BFF with only a four-minute time-difference (at 09:29h and 09:33h respectively). Moreover, both of the quotes were dated 24 November 2022 but were actually sent to the BFF on 27 November 2022.

99. The IC submitted that these dates were particularly important as the “Comparative Statement of quotes” for the Interior Work for the FIFA Consultant Room “was dated 25 November 2022”. In other words, the BFF received the quotes from Ma Thai & Interior and A.J Construction two days after (27 November 2022) the Comparative Statement of quotations took place on 25 November 2022. The IC considered that this was a strong indication that the quotes from Ma Thai & Interior and A.J Construction had been prepared retrospectively, with the intention of creating the appearance of compliance with the applicable procurement process(es).

100. The IC submitted that another anomaly identified, was the discrepancy between the email addresses of A.J Construction. The sender’s (of the quote) address was aj.conostraction@gmail.com, whereas the quotation filed indicated that the email address should have been aj.construction@gmail.com.

Subject: Re: Requesting for Quotations/Maintenance & Renovation/Interior for FIFA Consultant Room.



On Sun, Nov 27, 2022 at 1:52 PM AJ Construction <aj.conostraction@gmail.com> wrote:
Dear sir,
Please see the attach file for our quotation

[Extract page 25 of the Final Report]

PRIVILEGED & CONFIDENTIAL

A.J CONSTRUCTION

226, Tajkunipara, Tejgaon, Dhaka. Cell: 01911-683367, 01567-985718
E-mail: aj.construction@gmail.com

Ref: AJ2411

Date: 24-11-2022

Quotation

To,
The Precedent
BFF House, Motijheel C/A, Dhaka 1000

Sub: Proposal for Room Decoration

[Extract page 26 of the Final Report]

⁴² Page 24 of the Final Report of the Investigatory Chamber.

(ii) Request(s) vs. the item(s) in the quotations

101. According to the IC, all of the requests for quotations sent by the BFF contained *“all the items listed in the Requisition Form, totalling fourteen items”*. However, the IC noted that some items, such as item 5 – *“Ceiling (As per requirement)”*, lacked *“sufficient specifications, leaving ambiguity about the nature of the work involved”*. The *“forwarded documentation”* indicated that these specifications were not provided by the BFF when sending the requests for quotation on 24 November 2022, as these communications did not include any attachments.
102. Despite the lack of detailed specifications, all three of the vendors quoted fifteen items, *“even though presented in a different order”*. The IC stipulated that strikingly, the *“item descriptions were exactly the same (except for ‘Sanitary work’)”*. Moreover, the IC noted that the *“text contents of the quotes were identically bolded and contained the same errors and were formatted in a table format”*⁴³. For example:

Item as per requests of quotation	Quoted item in all three quotes
Ceiling (As per requirement)	Ceiling Cross T, Main T, Angle, GI Cable, Escrow, Royal Flag, 24x24 Gypsum Board, and All Accessories Supply & Fitting Fixing. Size: 20'-0" X12'-0"

[Extract page 26 of the Final Report]

(iii) The Expert's findings

103. According to the Final Report, on 25 April 2023, Mr. Medina Casado rendered the Expert Report. The expert applied *“several forensic techniques”* in order to identify *“material similarities among the quotations used for the interior renovation work of the FIFA consultant room (Group 3)”*. Mr. Medina Casado concluded that the quotes had *“been produced from the same template, from the same source, not from different businesses; they fully match in different document aspects”* (free English translation).

g) Transaction 4: Interior renovation work – BFF Refereeing Consultant Room

104. On 16 January 2023, the ‘Requisition Form’ for ‘Interior or furnished for BFF Refereeing Consultant Room’ was issued by a Mr. M.A. Mahub Patwary. The following items were listed in the form:

1. Ceiling Work 12x 11 fit
2. Vertical Work 7.5x 9.5 fit.
3. Paint & Polish Work 12x 11 ft.
4. Carpet 12x 11 fit
5. Electric Work
6. Table Work 1 pc
7. Chairs Work (Boss- 1, visitors-2) 3 pcs.
8. Self Cabinete 1 pc

[Extract page 27 of the Final Report]

⁴³ Page 26 of the Final Report of the Investigatory Chamber.

105. This Requisition Form was subsequently approved and “sealed by” Mr. Rahman (BFF Manager Operations), Mr. Hossain (BFF Chief Financial Officer) and **Mr. Shohag** (former BFF General Secretary).
106. Between 16 and 24 January 2023, the BFF sent requests for quotations, respectively, to five different vendors: ‘Everland Builders’, ‘Ma Thai & Interior’, ‘A.J Construction’, ‘Apron Trade Link’ and ‘Decor In’. All of the aforementioned vendors were requested for provide a quotation for the aforementioned items listed within the Requisition Form.
107. In copy of these requests were:
- **Mr. Shohag** (plannernayeem99@gmail.com);
 - Mr. Islam (rafiquislam.bff@gmail.com);
 - Mr. Hossain (mdabuhossain14@gmail.com);
 - Mr. Sarkar (anupom1982@gmail.com);
 - Mr. Rahman (mmrahmenbff@gmail.com) and;
 - (A non-identified official) (inzamam.bff@gmail.com).
108. On 16 January 2023 at 08:49h, the BFF sent its first request for a quotation to the vendor ‘Everland Builders’ for “Interior or furnished for BFF Refereeing Consultant Room”. The request was sent by Mr. Hasan (BFF Procurement and Store Officer (imrulsharif.bff@gmail.com) to Everland Builders (info.everlandbuilders@gmail.com).
109. According to the Final Report, the next day, on 17 January 2023 at 11:16h, Everland Builders provided the BFF with a quotation which contained a bid amounting to **BDT 121,134 (USD 1,186)**. In copy of this communication were:
- **Mr. Shohag** (plannernayeem99@gmail.com);
 - Mr. Islam (rafiquislam.bff@gmail.com);
 - Mr. Hossain (mdabuhossain14@gmail.com);
 - Mr. Sarkar (anupom1982@gmail.com);
 - Mr. Rahman (mmrahmenbff@gmail.com) and;
 - (A non-identified official) (inzamam.bff@gmail.com).
110. The IC stated that the quotation from Everland Builders was acknowledged “and sealed” by Mr. Hasan (BFF Procurement and Store Officer), Mr. Rahman (BFF Manager Operations) and Mr. Hossain (BFF Chief Financial Officer). In this respect, the Final Report further stated that the “sealed for BFF Chief Financial Officer, Mr. Hossain, appears on the same document without signature”⁴⁴.
111. According to the IC, the vendors ‘Apron Trade Link’ and ‘Decor In’ were both requested by the BFF to provide a quote on 16 January 2023. At 20:48h, Mr. Hasan (BFF Procurement and Store Officer) sent a request for a quote to Apron Trade Link (apon.bd12@gmail.com) and at 21:04h, the same was sent by Mr. Hasan to Decor In (hasan.decorin@gmail.com). In this respect, the IC stated that Kroll was subsequently informed that neither of the mentioned vendors ever actually submitted a bid.

⁴⁴ Page 28 of the Final Report of the Investigatory Chamber.

112. On 24 January 2023, Mr. Hasan (the BFF Procurement and Store Officer) reached out to two more vendors in order to obtain quotes – A.J Construction (at 11:08h) and Ma Thai & Interior (at 11:10h).
113. The Final Report submits that on 31 January 2023 at 16:43h, a quotation was received from Ma Thai & Interior, and at 17:03h a quote from A.J Construction – *i.e.* both quotations were received within 20 minutes of one another.
114. The price offered by Ma Thai & Interior was **BDT 132,658 (USD 1,298.83)** whereas the bid made by A.J Construction amounted to **BDT 134,365 (USD 1,315.54)**. The Final Report states that these two quotations were acknowledged “*and sealed*” by Mr. Hasan (BFF Procurement and Store Officer), Mr. Rahman (BFF Manager Operations) and Mr. Hossain (BFF Chief Financial Officer).
115. On 09 February 2023, the BFF made a comparative analysis of the quotes and selected Everland Builders as the winning bidder.
116. The BFF officials whom approved the selection of Everland Builders as the winning vendor were Mr. Hasan (BFF Procurement and Store Officer), Mr. Rahman (BFF Manager Operations), Mr. Hossain (BFF Chief Financial Officer) and **Mr. Shohag** (BFF former General Secretary).
117. On 09 February 2023, **Mr. Shohag** issued the order to Everland Builders for services related to the “*interior work decoration for the BFF Refereeing Consultant Room*”.

h) Transaction 4: Interior renovation work – BFF Refereeing Consultant Room - Irregularities

(i) Similarities between the quotes

118. The IC submitted that all of the requests sent for quotations contained all of the items listed in the ‘Requisition Form’, there being eight items in total. However, within all of the quotes received from the vendors, nine items were listed:

Request for quotation

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

Quoted items in all three quotations

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

[Extract page 30 of the Final Report]

119. The IC further stipulated that Mr. Hasan (the BFF Procurement and Store Officer) within his observations, explained that *"this difference between the number of quoted items was because the 'Chairs' were split into two rows"*⁴⁵ – the IC noting however in this respect, that such observation(s) did not take into account that all three of the quotations provided from the vendors made this same separation.
120. In addition, the IC highlighted that both of the quotations received from Ma Thai & Interior and A.J Construction had the same exact item descriptions and their contents were *"bolded identically and included the same errors and format"*⁴⁶.

(ii) Everland Builders' website

121. The Final Report states that during its monitoring, Kroll could not locate the website 'everlandbuilders.com' as had been mentioned on the quotation provided by the vendor 'Everland Builders'. This said, another website – 'everlandbuildersbd.com' – was identified, which had the same format, logo and phone number as contained within the quote. This said, the IC noted that the *"directors and clients of this vendor appear to be European which is very unlikely for a local company in Bangladesh"*⁴⁷.

(iii) The request for a quotation from A.J Construction

122. The IC submitted that *"[i]dentical to what happened in transaction 6 ('Interior renovation work – FIFA Consultant Room")"*, it was discovered that the email account used to communicate with A.J Construction was different to that as contained within the pertinent quotation provided. In this sense, the email account used to communicate with A.J Construction was aj.conostraction@gmail.com rather than aj.construction@gmail.com - the latter being the email which was mentioned within the applicable quote.

(iv) The Expert's findings

123. The IC stated that the expert, Mr. Medina Casado, was once again requested to analyse the quotes submitted for the translation related to the *"interior renovation work for the BFF refereeing consultant room (Group 4)"*. Mr. Medina Casado proceeded accordingly, and within the Expert Report concluded that *"questioned documents have been produced from the same template or pattern, and are subject to the same origin and not from different document sources"*⁴⁸ (free English translation).
124. Finally, the Final Report stated that Mr. Medina Casado resolved that *"[t]he Group 1, 2, 3 and 4 questioned documents exhibit homologous compositions, sometimes identical in contents, alignments, order, headers, layout of texts and tables, among other document matches that suggest Falsehood of these documents"*⁴⁹ (free English translation).

⁴⁵ Enclosure 28 to the Final Report.

⁴⁶ Page 30 of the Final Report of the Investigatory Chamber.

⁴⁷ Ibid.

⁴⁸ Enclosure 12 to the Final Report, pages 09, 14, 19, 24, 28, 29 & 31.

⁴⁹ Enclosure 12 to the Final Report, page 31.

IV. Conclusions of the Investigatory Chamber

a) Preliminary remarks

125. By way of preliminary remark, the Investigatory Chamber emphasised that it would not enter into the *"discussion on whether there was a need for the services or products requested by the BFF in relation to the four transactions"*⁵⁰ – this being so as the IC stated that it did not doubt that *"these products or services were actually required"*⁵¹ (by the BFF). In this sense, the IC submitted that it would 'focus its attention' on the alleged fact that during the applicable procurement processes, several officials of the BFF (including the Accused) had made use of forged documentation in order to support the above-outlined transactions.
126. In this sense, the IC further neither considered it necessary to 'prove' whether the companies which had provided the applicable quotations for the transactions were *"indeed established enterprises"* – it being the IC's opinion that whether or not the concerned companies actually existed was irrelevant as it considered that *"there [was] clear evidence of collusion between the persons that presented the quotes on behalf of these companies"*⁵². In other words, the IC stated that the issue at hand was not whether or not these companies existed, but rather that the resultant forged documentation had been used by BFF officials – including Mr. Shohag – to support the procurement processes for transactions which were paid for, or intended to be paid for, with FIFA Forward funds.
127. Furthermore, the IC additionally remarked that, as previously described under section I. B. 2. I. *supra.*, there were two distinct standards with regards to as to when the BFF was obliged to request quotations. On the one hand, the procurement policy of the BFF, which had been in force since 01 January 2020, provided that the BFF did not have to open a tender process, and could simply make requests for quotations, whenever the estimated value of the order for goods or contracted services was between BDT 100,000 and 1,000,000 (USD 1,206 to USD 120,605). On the other hand, the IC pointed out that the FIFA Forward Development Programme Regulations (**FFDPR**) established that the threshold which should compel member associations to make requests for quotations from at least three parties (or produce evidence of a competitive procurement process) was set at USD 50,000, whenever FIFA funds were to be used.
128. In this context, the IC highlighted that ultimately, it was of *"little importance which regulation the BFF's personnel followed in the end"*, it being the case that even if it were true that the transactions at hand were to be paid with FIFA funds (and therefore the provisions of the FFDPR followed), the IC underlined that the BFF had anyway requested the aforementioned quotations within the context of the above-outlined transactions (which the IC noted was most likely due to the fact that the BFF was *"following its own procurement policy"*) so as to *"support transactions with forged documentation which were going to be paid with FIFA funds"*. In this respect, the IC emphasised that its primary argument was that the quotations utilised (*inter alia* by the Accused) were false and had been issued *"with only the purpose to comply with the procurement processes"*⁵³.

⁵⁰ Page 31 of the Final Report of the Investigatory Chamber.

⁵¹ Ibid.

⁵² Ibid.

⁵³ Page 32 of the Final Report of the Investigatory Chamber.

b) Falsified documents

129. The Investigatory Chamber noted that Kroll, during its financial monitoring at the BFF, had raised strong alarms that the documents/quotations used during the concerned transactions were falsified.
130. The IC further referred to the conclusions of the Expert (even though at *"first glance it was [anyway] clear to the [IC] that the quotations [had] been counterfeited"*⁵⁴), whom had concluded within the Expert Report *inter alia* that the analysed quotations has been produced by a single person/company.
131. As a result, the IC was comfortably satisfied that the referred to quotations were false and had been fabricated with the sole aim of complying with the procurement/payment requirements. Moreover, the IC stipulated that all of the *"numerous anomalies [as] described in (...) [the] Final Report also corroborate[d] and confirm[ed] the findings [which had been] made by the [E]xpert"*⁵⁵.

c) Systematic and continuous

132. The IC considered it important to point out that the transactions as described above were both numerous and had occurred across an extended period of time – the four transactions identified having the same *modus operandi* and the related quotations having been offered to the BFF *"in different months and years: September, October, November 2022 and January, February 2023"*⁵⁶.
133. Moreover, the IC likewise considered it important to recall that Mr. Shohag had been subject to a previous investigation which had likewise been carried out by the IC between 28 April 2022 and 26 October 2022⁵⁷. In this previous investigation, the IC recalled that the respective Final Report produced had 'also' been sent to the Adjudicatory Chamber in order for it to decide on whether the findings/conclusions of the IC had been sufficient to determine (any) breach(es) under the FCE (by Mr. Shohag).
134. In this context, on 14 April 2023, Mr. Shohag was notified of the resulting decision passed by the Adjudicatory Chamber on 16 February 2023 (under ref. FED-299 – **the FED-299 Decision**) in relation to this 'previous investigation' of the IC⁵⁸. Within the FED-299 Decision, the Adjudicatory Chamber determined that Mr. Shohag had breached art. 24 of the FCE 2020 edition and therefore issued him with a two-year ban from taking part in all football-related activities and further ordered him to pay a fine to the amount of CHF 10,000 for having used false and/or falsified documents in order to justify payments made by the BFF with FIFA funds.
135. As such, in consideration of the above and in light of the present investigations, the IC concluded that *"the behaviour of Mr. Shohag in connection to the use of falsified documentation was not a single-isolated mistake but (...) [was] a recurrent and repeated problem that could potentially have had detriments to the BFF's finances"*⁵⁹ and that, conclusively, the *"fabrication and use of quotations at the BFF [had] been continuous and systematic"*⁶⁰.

⁵⁴ Ibid.

⁵⁵ Page 33 of the Final Report of the Investigatory Chamber.

⁵⁶ Ibid.

⁵⁷ Cf. Enclosures 25 and 26 to the Final Report.

⁵⁸ Enclosure 27 to the Final Report - Decision of the Adjudicatory Chamber passed on 16 February 2023 against Mr. Shohag (ref. FED-299).

⁵⁹ Page 33 of the Final Report of the Investigatory Chamber.

⁶⁰ Ibid.

d) Mr. Shohag's particular involvement

136. In the view of the Investigatory Chamber, the key question was whether Mr Shohag's particular involvement/participation in the problematic transactions was enough to attribute the wrongful conduct to him, *i.e.* the use of the forged/falsified documentation in order to support the concerned transactions.
137. In this respect, the IC submitted that it had found substantial evidence indicating that Mr. Shohag was deeply involved in the identified transactions as one of the officials (Mr. Shohag being at the pertinent time(s) the BFF General Secretary) with decision-making powers – Mr. Shohag having been identified by the IC to have been involved in what it considered to be key phases of the procurement and payment processes, such as participating in the comparative statement of quotes whereby the winning vendor was selected, as demonstrated by the following table:

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

¹⁷⁰ In copy of the communication sent by vendor TMS.

¹⁷¹ Mr. Shohag's "seal" and signature appeared on all the received quotes.

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

[Extract page 34 of the Final Report]

138. In other words, the IC deemed that as part of the BFF's personnel responsible for selection the winning supplier, Mr. Shohag therefore should have thoroughly reviewed and examined the conditions and costs outlined within the provided quotations.
139. As a result, the IC concluded that it was reasonable to assume that Mr. Shohag would have had access to the pertinent quotations and could have easily realised that the same were falsified documents which had been deliberately presented with the intention to fulfil/comply with the requirements of the procurement processes.
140. In this context, the IC stipulated that Mr. Shohag had argued that his involvement within the procurement processes was a mere formality only in his capacity as the BFF General Secretary, and that he had merely signed the comparative statement of quotations – alongside other officials – only because "*other officials had previously*

revised and approved the said quotations” and had likewise only issued the order for the applicable goods because he trusted the assessment of the quotations already previously been made by the BFF Finance Department.

141. In this respect, the IC acknowledged that Mr. Shohag was not the only official within the BFF whom had participated in the review, signing and approval of the concerned transactions, however, underlined that the fact that other (BFF) officials had been involved did not dispense nor exclude Mr. Shohag from his individual responsibility/ies in this respect. This, particularly when considering that Mr. Shohag was the most senior BFF official of *“all those involved”* and that he was likewise *“already well aware of the existence of an investigation linked to conducts of falsification”*⁶¹, i.e. the investigation which led to the FED-299 Decision.
142. Furthermore, the IC considered it ‘without question’ that Mr. Shohag’s signature had appeared *“all along the procedure”*⁶² and that Mr. Shohag’s signature, as the BFF General Secretary, was crucial for the conclusion of the selection of the winning vendor(s) as well as for the payment of the concerned transaction.
143. In particular, the IC wished to emphasise that the sole reason that the BFF could not go through with the payments from the designated FIFA Forward account for these concerned transactions was due to the existence of the financial monitoring scheme implemented at the BFF – the transactions having been red-flagged and halted by Kroll, thereby preventing the BFF from approving the applicable payments.

e) Breach of art. 25 (1) FCE – Forgery and falsification

144. Whilst the IC accepted that it was unable to identify the issuer of the falsified quotations, it nevertheless pointed out that persons bound by the FCE are forbidden from using a forged or falsified document pursuant to art. 25 FCE – in other words, art. 25 FCE would sanction both the official whom produces/issues the forged or falsified document, as well as the official whom uses it.

(i) In casu

145. The IC observed that Mr. Shohag, whilst he was the Secretary General of the BFF, had signed and approved the ‘Comparative Statement of Quotes’ document, which the IC stated was created with the *“aim [of justifying] the assessment of the quotations received and the selection of the winning [bidder]”*⁶³.
146. In this sense, as such document (the ‘Comparative Statement of Quotes’) reflected the *“assessment of the quotes and the reasoning for the selection of the provider”*⁶⁴, the IC considered that the approving parties – which included Mr. Shohag – *“must have analysed all the supporting documents (quotations) before reaching a decision”*⁶⁵.
147. In this context, the IC deemed it to be the case that Mr. Shohag had played a key role in the execution of *“these actions”*⁶⁶ as a primary decision-maker, and that it was undeniable that his involvement was of utmost importance. Put differently, without Mr. Shohag’s examination and endorsement of the concerned

⁶¹ Page 35 of the Final Report of the Investigatory Chamber.

⁶² Ibid.

⁶³ Page 36 of the Final Report of the Investigatory Chamber.

⁶⁴ Ibid.

⁶⁵ Ibid.

⁶⁶ Ibid.

transactions, which were supported by falsified documentation, such transactions would never have been finalised and/or resulted in the release of FIFA funds.

(ii) The negligence of Mr. Shohag

148. In continuation, the IC stressed that in accordance with art. 6 (2) FCE, any person bound by the Code can be sanctioned whenever a breach of the FCE has been committed, regardless of whether the relevant act(s) were committed intentionally or negligently or whether the official in question had acted as the principal, accomplice or instigating party.
149. In particular, the IC stated that the foregoing had been confirmed by the Court of Arbitration for Sport (**CAS**), the pertinent CAS jurisprudence⁶⁷ confirming that the ‘use of a falsified document’ was sanctionable irrespective of whether there might have existed any unlawful gain or correlative damage, and likewise despite the absence of any ‘wilful intent’ so long as ‘indirect intent’ or ‘*dolus eventualis*’ could be found.
150. Against this background, the IC recalled that Mr. Shohag, together with other BFF officials, had acted as “*principals of the conducts*”⁶⁸, the IC stating that it had no doubt that Mr. Shohag’s participation had been crucial, *i.e.* without his review and approval, the pertinent transactions would never have been completed.
151. Indeed, the IC stipulated that ‘this argument’ had actually been ratified by Mr. Shohag himself during the hearing before the Adjudicatory Chamber which had led to the FED-299 Decision, the IC contending that Mr. Shohag had apparently therein confirmed that “*if his signature was missing, the process could not proceed further*”⁶⁹, which the IC asserted, led the Adjudicatory Chamber to have concluded in such proceedings that Mr. Shohag’s involvement in the applicable procurement process(es) was ‘indispensable’ in order for the relevant process(es) to be completed.
152. Moreover, the IC further continued its conclusions by stating that it was of the view that Mr. Shohag “*could not have acted negligently, but deliberately in this occasion, or at least recklessly*”⁷⁰ as “*by the time Kroll made the new findings*”⁷¹, the IC stated that Mr. Shohag had already been notified of the initiation of the investigatory proceedings (on 28 April 2022) which had ultimately led to the FED-299 Decision. Within such notification to Mr. Shohag of the initiation of the so-called ‘previous investigation proceedings’, the IC stated that one of the main allegations clearly stated therein was ‘forgery and falsification’. However, despite this, the IC underlined that Mr. Shohag had still not refrained from approving the dubious transactions which were concerned in the present proceedings and which “*had a similar fashion in September and October 2022*”⁷². In particular, the IC specified that what it found “*even more appalling*” was that “*Mr. Shohag continued approving analogues transactions in November 2022 and February 2023*” when he apparently “*already knew the full contents of the final report Ref FED-235*”⁷³ which had accused him of using falsified documentation.

⁶⁷ CAS 2018/A/5769; CAS 2022/A/9175-9176

⁶⁸ Page 37 of the Final Report of the Investigatory Chamber.

⁶⁹ *Ibid.*

⁷⁰ *Ibid.*

⁷¹ *Ibid.*

⁷² *Ibid.*

⁷³ Page 37 of the Final Report of the Investigatory Chamber. Enclosure 24 to the Final Report – *Final report in relation to the investigations with the ref. no. FED-235.*

153. In other words, the IC contended that when the concerned transactions in the present proceedings had occurred (between September 2022 and February 2023), Mr. Shohag was already fully aware of the allegations against him concerning the falsification of quotations (by virtue of the previous investigation proceedings under ref. FED-235 which had ultimately led to the FED-299 Decision). Despite this awareness, the IC underlined that Mr. Shohag had not refrained from granting his approval for the transactions concerned in the present proceedings, which likewise had relied upon forged/falsified documentation.
154. In this respect, the IC submitted the following table illustrating the timeline in which ‘the conducts occurred’, as well the point as from when Mr. Shohag had apparently become aware of the allegations against him concerning the use of falsified documentation:

	Transactions	Date of transaction
Old transactions ¹⁷⁹ (Case FED-235)	1	1 November 2019 – Flight tickets.
	2	12 February 2020 – Footballs.
	3	16 February 2020 – Lawn mowers.
	4	5 August 2020 – Sport wearable goods.
28 April 2022 ¹⁸⁰	Notification of the opening of investigation proceedings which related to, among others, allegations of breaches or Article 24 of the FCE 2020 (forgery and falsification).	
9 June 2022 ¹⁸¹	<p>Mr Shohag was requested for a written statement, information and documentation.</p> <p><i>“...This investigatory chamber has become aware of the results provided by a forensic review, which has identified several transactions within the Bangladesh Football Federation (BFF) that appear to infringe articles 13, 17, 24, 25 and 28 of the FIFA Code of Ethics, as mentioned in the opening letter dated 28 April 2022:</i></p> <ul style="list-style-type: none"> • falsification of documents by officials within the BFF throughout several procurement processes as to comply with the relevant FIFA regulations; and, • the potential misuse of FIFA funds carried out by the BFF officials when authorizing and executing payments not related to the approved FIFA programs...” 	
New transactions ¹⁸²	5	10 September 2022 – Zoom set-up.
26 October 2022 ¹⁸³	Notification of closure of investigation proceedings (FED-235).	
New transactions ¹⁸⁴	6	28 October 2022 – Gym equipment.
1 November 2023 ¹⁸⁵	Notification of opening of adjudicatory proceedings (FED-299) and delivery of the Final Report Ref. FED-235.	
New transactions ¹⁸⁶	7	25 November 2022 – FIFA consultant room.
	8	9 February 2023 – BFF refereeing consultant room.

[Extract page 38 of the Final Report]

155. With the foregoing in mind, the IC recounted once again that whilst the transactions concerned in the present proceedings were not actually ever finalised *i.e.* paid⁷⁴, it was nevertheless evident to the IC that there was a

⁷⁴ With the only reason for these transactions being halted being Kröll's identification of ‘issues’ with the quotations involved.

clear intention from all parties involved, including Mr. Shohag, to “*proceed with these operations*”⁷⁵ – this being demonstrated by the fact that Mr. Shohag had ‘even’ issued the purchase orders for two out of the four transactions concerned. Consequently, the IC considered that, at the very least, the transactions concerned in the present proceedings should be regarded as attempted acts committed by Mr. Shohag.

(iii) Conclusion – violation of art. 25 FCE

156. In view of the above, since the usage of falsified documentation is also considered as a violation of the FCE and considering its analysis as outlined above, the Investigatory Chamber concluded that Mr. Shohag had been involved in procurement and payment processes which were supported by falsified documentation, in breach of art. 25 FCE.

(iv) Recidivism

157. In accordance with art. 12 (1) FCE, recidivism occurs when another offence of a similar nature and gravity is committed within fifteen years of notification of a decision sanctioning a previous offence. In these circumstances, the IC stipulated that the subsequent offence shall be considered as aggravating circumstances and the FIFA Ethics Committee may go beyond the maximum sanction provided for a violation of the relevant rule(s).

158. In the present case, the IC noted that the FED-299 Decision had found Mr. Shohag guilty of having used falsified documents in order to justify payments made by the BFF with FIFA funds, in breach of art. 24 FCE 2020 edition. In this respect, the IC further noted that the FED-299 Decision had been appealed before the CAS on 05 May 2023 (ref. CAS 2023/A/9637), the proceedings for which, remained ongoing.

f) Breach of articles 14 and 16 FCE – General Duties and Duty of loyalty.

159. As a corollary of the above, the Investigatory Chamber further concluded that Mr. Shohag had also violated arts. 14 and 16 FCE, but considered that such violations could be considered as consumed under the breach of arts. 25 FCE as explicated above.

3. Conclusions of the Investigatory Chamber

160. Following its careful analysis of the information gathered and the documentation at its disposal, the Investigatory Chamber considered that there was sufficient evidence with which to conclude that Mr. Shohag had breached arts. 14, 16 and 25 FCE by allowing the utilization of falsified quotations as supporting documentation in the procurement and payment processes for the concerned transitions.

⁷⁵ Page 39 of the Final Report of the Investigatory Chamber.

C. Proceedings before the Adjudicatory Chamber

1. Opening of adjudicatory proceedings and related communications

161. On 09 October 2023, Mr. Shohag was informed i) that the Adjudicatory Chamber had opened adjudicatory proceedings against him based on the Final Report *as per* art. 70 FCE, and; ii) of his right to request a hearing. In these circumstances, Mr. Shohag was provided with a copy of the Final Report – along with the entire case file – and was requested to submit a written position.
162. On 16 October 2023, Mr. Shohag requested i) a hearing to be held; ii) an extension of the deadline to provide his (written) position, and; iii) the suspension of the present proceedings until a final decision had been reached in the ‘previous adjudicatory proceedings’ (under ref. FED-299 – *i.e.* the proceedings which had led to the FED-299 Decision) which were pending before the CAS (ref. CAS 2023/A/9637).
163. On 30 October 2023, in light of the Accused’s previous request(s) of 16 October 2023, Mr. Shohag was – on behalf of the Chairperson of the Adjudicatory Chamber – informed that his request for a hearing had been granted and was likewise invited to submit his (written) position by 30 November 2023 at the latest.
164. On 01 November 2023, the Accused again requested that the present proceedings be suspended until the CAS had rendered its decision in the “*prior proceedings*” (adj. ref. FED-299) or to be granted until 28 February 2024 - one month after the hearing scheduled for the case pending before the CAS - to submit his written position in the present case.
165. On 06 November 2023, the Secretariat to the Adjudicatory Chamber (**the Secretariat**) took note of the Accused’s requests as follows:
- That the present adjudicatory proceedings (ref. FED-483) be suspended until the CAS had rendered its decision within the ongoing CAS proceedings (ref. CAS 2023/A/9637) concerning the FED-299 Decision – the hearing for which was “*scheduled for the end of January 2024*” - or, alternatively;
 - To be granted a (further) extension of the deadline until 28 February 2024 to submit his (written) position in the present case – “*i.e. one month after the above-mentioned hearing before CAS*”.

- and subsequently informed the Accused, on behalf of the Chairperson of the Adjudicatory Chamber that:

- “[T]he present adjudicatory proceedings (ref. FED-483) and the aforementioned proceedings currently ongoing before the CAS (under ref. CAS 2023/A/9637) are unquestionably distinct processes regulated by separate regulations/provisions and governed by different judicial bodies. In this sense, and with such principles in mind, please be advised that in no capacity could the suspension of the present adjudicatory proceedings (under ref. FED-483) be considered as mandatory in light of the ongoing proceedings before the CAS in connection with the FED-299 Decision”, and;
- “[T]he abovementioned ongoing CAS proceedings and related scheduled hearing were taken into consideration by the Chairperson of the Adjudicatory Chamber of the FIFA Ethics Committee when granting the previously communicated extension of the deadline to submit [the Accused’s] (written) position until 30

November 2023" and as such that Mr. Shohag's "request for a (further) extension of the deadline to submit [his] (written) position until 28 February 2024 – an approximate further three (3) months than the current (already extended) deadline of 30 November 2023 and approximately four (4) months following the receipt of the applicable Final Report of the Investigatory Chamber in the present case – **has not been granted**, as it appears that no valid exceptional and/or urgent reason for doing so exists";

- Mr. Shohag therefore being kindly reminded of his invitation to submit his written position by 30 November 2023 at the latest.

166. On 28 November 2023, the Accused *inter alia* submitted that it was "essential that [he] have access to the original documents based on which Mr. Carlos Medina Casado [had] given his Expert Report [as contained in the Final Report] in order for [Mr. Shohag] to also consider obtaining an independent qualified expert report on the documents involved".

167. On 30 November 2023, the Accused submitted his (written) position to the Secretariat.⁷⁶

168. On 07 December 2023, the Secretariat acknowledged receipt to the Accused's correspondences of 28 November 2023 and 30 November 2023 and took note of Mr. Shohag's requests as follows:

- For the production of "the original documents based on which Mr. Carlos Medina Casado ha[d] given his Expert Report"– the Expert Report having been included as Enclosure 12 to the Final Report, and;
- That "pending a decision on such [above] request", the "deadline to file [a] response to the Final Report Ref No. E23-09 (FED-402) dated 28 September 2023" be suspended, so as to allow Mr. Shohag "to receive the documents and incorporate any arguments based on [his] expert report in the Response to the Final Report".

- and subsequently informed the parties that:

- Firstly, in so far as the "documents based on which Mr. Carlos Medina Casado [had] given his Expert Report" were concerned, at such time, only the digital versions of the applicable documents had been received from the BFF. In this sense, the Secretariat stipulated that the original documentation would be requested from the BFF and that further information in this respect would be provided in due course, and;
- With respect to Mr. Shohag's request for the suspension of the deadline, on behalf of the Chairperson of the Adjudicatory Chamber, subject to the answer received from the BFF with respect to the request for the original documentation, that he may be provided with a final opportunity to submit any additional comment(s) which he may have.

169. On 13 December 2023, the Secretariat, following further clarifications with the BFF on the 'original documentation' in so far as the "documents based on which Mr. Carlos Medina Casado ha[d] given his Expert Report" were concerned, provided the parties with the "applicable documentation provided to Mr. Casado by the [IC] for his analysis" and pointed out that "the enclosed documentation provided to Mr. Casado comprises digital versions only, this being the case as only the digital versions of the applicable documents (as opposed to physical

⁷⁶ The Accused's position is summarized in the following section.

paper hard-copies) were received from the [BFF] (...) in accordance with their procurement policy implemented as from 01 January 2020". In this sense, the Accused was invited as a final opportunity to submit any additional comments which he may have had in relation to "the foregoing" by 12 January 2024 at the latest.

170. On 21 December 2023, the Secretariat informed the Accused and the IC that the hearing for the present case had been *tentatively scheduled* to take place on 07 February 2024 and of the composition of the deciding Panel. Lastly, the parties were also advised that further and/or complementary information regarding the organisational aspects of the hearing – including a final confirmation of the scheduled date – would be provided in due course.
171. On 12 January 2024, the Accused submitted his additional comments in relation to the documentation provided by the Secretariat on 13 December 2023.⁷⁷
172. On 19 January 2024, the Accused and the IC were informed that the requested hearing would take place on 07 February 2024 at 15:00pm CET at the Home of FIFA, in Zurich. In addition, both the IC and the Accused were requested to provide the final list of all individuals whom would be accompanying them at the upcoming hearing, in addition to each of their accompanying person(s) role(s) in such respect (e.g. counsel, witness, expert), by 22 January 2024 at the latest.
173. On 22 January 2024, the IC provided the Secretariat with the list of attending person(s) whom would be accompanying them at the hearing.
174. On 23 January 2024, the Accused informed the Secretariat that himself and "*Messers Ajmalul Hossain and Margub Kabir*" would be attending the scheduled hearing "*remotely*", whilst a Mr. Antoine Boesch would be attending in person.
175. On 25 January 2024, the Secretariat confirmed to the Accused, on behalf of the Chairperson of the Adjudicatory Chamber, that his request for himself and Mr. Ajmalul Hossain and Mr. Margub Kabir to attend the scheduled hearing *via* videoconference, had been granted (noting that it remained that Mr. Antoine Boesch would attend the hearing in person, at the Home of FIFA in Zurich). In this respect, the Accused was likewise requested to clarify the respective roles(s) (e.g. counsel, witness, expert) of the individuals whom would be accompanying him at the scheduled hearing by 30 January 2024 at the latest.
176. On 28 January 2024, the Accused confirmed to the Secretariat that "*all of Messrs Ajmalul Hossain, Margub Kabir and Antoine Boesch [would] be appearing as [his] counsel*" at the hearing.
177. On 05 February 2024, the Secretariat addressed a communication to the parties providing organisational information with regards to the upcoming hearing. In particular, the Secretariat i) re-iterated that the hearing would be conducted in English; ii) provided the parties with the provisional schedule and list of attending persons for the hearing, and; iii) informed of the technical details of the hearing for those whom would be attending *via* videoconference.

⁷⁷ The Accused's additional comments are summarized in the following section(s).

178. On 07 February 2024, the scheduled hearing for the present case was held at the Home of FIFA in Zurich/by video-conference (**the Hearing**).⁷⁸
179. On 12 February 2024, following the Hearing and on behalf of the deciding panel of the Adjudicatory Chamber⁷⁹, the Secretariat provided the parties with a document entitled (*cf. the English translation*) 'Report of the BFF Investigation Committee formed with the aim of further investigating the allegations put forward by FIFA' (**the BFF Investigative Report**) in both original Bengali version and English translated copy, which had been received as evidence before the Adjudicatory Chamber in the context of separate proceedings concerning another official of the BFF. In this respect, likewise on behalf of the deciding panel of the AC and in accordance with art. 70 (4) FCE, the Accused and the IC were invited to submit any additional comments which they may have had *exclusively* in relation to the BFF Investigative Report by 26 February 2024 at the latest.
180. On 14 February 2024, the Investigatory Chamber provided the Secretariat with its additional comments in relation to the BFF Investigative Report⁸⁰.
181. On 26 February 2024, the Accused provided the Secretariat with his additional comments in relation to the BFF Investigative Report⁸¹.

2. The written position of Mr. Shohag

182. The main arguments contained within the (written) position submitted by the Accused can be summarised as follows:

I. Introductory remarks

183. The Accused considered it a "*mockery of due process*" that the investigatory proceedings were opened on 23 June 2023 and promptly closed within a fortnight and that he was requested to provide a detailed response to the "*Summary of Charges*" in the "*dead of summer and without proper access to BFF files owing to FIFA's decision of 16 February 2023*".
184. In the present proceedings, exactly "*as in the case currently pending before CAS*", FIFA alleges i) the fabrication (albeit not by the Accused or anyone else at BFF) of competing bids for the procurement by the BFF of goods and services using FIFA-Forward funding and; (ii) that the Accused knowingly permitted the use of such falsified bids whilst he was still General Secretary of the BFF.
185. All the transactions concerned are "*far, far below the decisive threshold under the FIFA Forward Development Programme regulations of USD 50,000*", above which "*the member association is required to submit cost estimates from a minimum of three different suppliers or provide evidence of a competitive procurement process*". However, FIFA "*doesn't even care to explain (neither in these proceedings, nor in those currently pending before CAS)*" how an allegedly falsified bidding process may constitute a breach of FCE when under FIFA's own rules, "*no bidding process was called for*".

⁷⁸ Please see section I. C. 4. *infra.* for further detail(s)/information concerning the Hearing.

⁷⁹ *Ibid.*

⁸⁰ The IC's additional comments in relation to the BFF Investigative Report are summarized in the following section(s).

⁸¹ The Accused's additional comments in relation to the BFF Investigative Report are summarized in the following section(s).

186. Contrary to the transactions concerned within the pending proceedings before the CAS, those targeted in the present case didn't materialise because they were flagged by Kroll – though Kroll is a specialised company. The mere fact that FIFA brought in Kroll, is proof that detection of the alleged falsifications at times required expert attention such as that which cannot be reasonably assumed on the part of BFF employees and officers, or FIFA employees.
187. FIFA is relying on a graphology report (*i.e.* the Expert Report) in Spanish (i) of which FIFA never cared to provide an English translation for proper review, and; (ii) by the very same “expert” whose earlier report called for substantial criticism in the context of the proceedings currently pending before CAS – the Accused considering it “*quite astonishing*” that FIFA felt it could reasonably call upon the same “expert” once again.
188. Just as with the proceedings pending before the CAS, FIFA nor its agents never cared to engage with the companies which allegedly issued falsified quotes in order to “*clarify this one way or the other*”.
189. The Accused considered it “*decidedly odd*” that at par. 176 of the Final Report, the IC takes the view that “*Mr. Shohag could not have acted negligently, but deliberately in this occasion. This is because by the time Kroll made the new findings, Mr. Shohag had already been notified of the initiation of investigation proceedings on 28 April 2022. In such notification, it was clearly stated that one of the main allegations was ‘forgery and falsification’.*” – this, when Mr. Shohag knew “*full well that a close eye was being kept on the BFF's finances and procurement*”, precisely for which reason all those at the BFF were “*keen to be very careful and rigorous*” as it would have been sheer insanity in such circumstances for anyone in the BFF, least of all for Mr. Shohag as BFF General Secretary, to act “*deliberately as FIFA alleges (...) this assertion or argument by FIFA*” being “*implausible to the point of absurdity*”.
190. The Accused submitted that, similarly to the case pending before the CAS, the IC's assessment of Mr. Shohag's negligence or wilful wrongdoing rests on:
- i) A misinterpretation of Mr. Shohag's actual role and responsibilities within the BFF (which the Accused submitted at this stage may “*only be described as wilful misrepresentation, given the abundant, detailed and documented explanations provided in this respect in the context of the proceedings before CAS*”, and;
 - ii) Active disregard of the fact that besides Mr. Shohag, a number of other officers at the BFF had seen, and had to assess, the allegedly falsified quotes, and failed to detect any such falsification(s). In this respect, the Accused stated IC “*doesn't care to explain*” why, if other BFF officials had failed to detect such falsification(s), it was rather the case that Mr. Shohag “*singularly ought to have done*”.
191. The transactions in question have to be put in proper context – in the same relevant period between September 2022 and February 2023, FIFA “*(and therefore by Kroll)*” approved payments for the BFF totalling USD 9,87,573.77 for “*a variety of items and expenditure*”, *i.e.* over 66 times more than the total of the four transactions in question. As such, the allegedly falsified quotations were very few and far between making them all the harder to detect because BFF employees and officers “*simply (and legitimately) weren't expecting them*”.
192. As such, the Accused submitted that the IC's characterisation of Mr. Shohag at par. 176 of the Final Report as having systematically used or allowed the use of false/falsified documents, was “*patently and grossly false*”.

II. Observations as to pars. 1-36 of the Final Report – the summary of the charges

193. The IC has stated that whenever FIFA funds are to be used, the threshold is USD 50,000. The Accused stipulated that in such cases, the member association is required to submit cost estimates from a minimum of three different suppliers or provide evidence of a competitive procurement process – in the four transactions at hand in the present proceedings, each were below USD 50,000.
194. Mr. Shohag submitted that Mr. Rafiqul Islam of Grant Thornton Consulting – the *“FIFA Financial Consultant for BFF, appointed by FIFA from 1 May 2021 to 30 October 2022”* - was actively involved in *“at least two of the four transactions at issue”*. In particular, Mr. Shohag stipulated that Mr. Islam *“signed the Comparative Statements based on which Work Orders were issued”* and as such, FIFA was well aware of the transactions and *“cannot avoid its role in a slipshod manner”*.
195. According to the Accused, the ‘summary of the procurement and payment processes at the BFF’ mentioned at par. 28 of the Final Report *“[doesn’t] refer [to] the facts rightly”*. In this sense, the Accused submitted that: -
- Mr. Shohag did not sign the quotations of transactions 1, 3, and 4;
 - With respect to the comparative statements, in relation to each transaction, the *“Procurement Officer after necessary checking, reviewing and verification/authentication of the Quotations in consultation with Operations Manager and CFO”* prepared the Comparative Statement, and *as per “the line of approval the said Comparative Statement was [then] placed before the General Secretary”, i.e. Mr. Shohag.*
 - Moreover, the Accused submitted that, *“FIFA overlooked active participation of FIFA Financial Consultant for [the] BFF in at least two of the four transactions at issue”*
 - With respect to the ‘purchase order(s)’, the Accused stated that person(s) whom prepared the purchase order(s) were missing from the summary. In particular, the Accused submitted that he *“furnished the job as per art. 38 of the BFF Statutes (Representation and Signature)”* as a *“routine job”*.

III. Observations as to the four transactions – Transaction 1: Zoom Set-up

196. The value of Transaction 1 was below the *“FIFA threshold of USD 50,000”*, with its value being around USD 1,961.
197. According to the Accused, in relation to pars. 37 and 38 of the Final Report, the requisition in Transaction 1 was made by the *“concerned department officer”* (Mr. Anowarul Islam, IT Officer), before being *“recommended by the Departmental senior”* (Mr. ATM Tareq, Marketing Manager) in order to confirm its necessity and then *“[given] the go ahead from the [BFF] Finance Department”* by the Chief Financial Officer (**CFO** - Mr. Abu Hossain), alongside *“indicating [the] necessary budget confirmation”*. Following, since the requisition had already been issued, recommended, checked and approved by the concerned departments, Mr. Shohag submitted that he would then *“[sign] the same”*. Finally, subsequent to the above, the requisition was acknowledged and signed by the FIFA Financial Consultant, Mr. Rafiqul Islam FCA, which the Accused stipulated was *“not mentioned in the FIFA Report”*.

198. Commenting on par. 41 of the Final Report, Mr. Shohag stated that “[t]hereafter, upon discussion with experts and vendors”, the BFF IT Officer “provided a modified requisition to set up a video conference system”.
199. Commenting on par. 39 of the Final Report, Mr. Shohag stated that the BFF Procurement Officer (Mr. Imrul Hasan Sharif), in consultation with the BFF Operations Manager (Mr. Mizanur Rahman) and CFO (Mr. Abu Hossain), would forward the requests for quotation to three vendors whom would subsequently provide three quotations. In this sense, Mr. Shohag stated that he was not part of the vendor selection in any capacity.
200. Mr. Shohag considered it pertinent to mention that as the then BFF General Secretary, Mr. Shohag did not verify each and every email address of the vendors etc. or review every detail of the quotations. The Procurement Officer, Mr. Hasan, had been appointed to undertake such functions under the supervision and direction of the BFF Operations and Finance Department.
201. It was the BFF Procurement Officer (Mr. Imrul Hasan Sharif), in consultation with the BFF Operations Manager (Mr. Mizanur Rahman) and CFO (Mr. Abu Hossain) whom requested and received the three separate quotations from the vendors and whom did the necessary checking, reviewing and verification/authentication of the quotes received before preparing and signing the ‘Comparative Statement’.
202. The Accused stated that the ‘Comparative Statement’ was signed by the Procurement Officer, IT Officer, Operations Manager, CFO, the General Secretary (*i.e.* himself) and the FIFA Financial Consultant. If any of the signatures before the BFF General Secretary (Mr. Shohag’s) were not given, then Mr. Shohag would not sign the Comparative Statement as all of the aforementioned individual’s signatures were indispensable for the transaction.
203. The FIFA Financial Consultant signed the Comparative Statement – an element which the Accused purported had been overlooked by the IC and indicated the “careless manner in which the investigation [and the Final Report] were prepared”.
204. The Accused stated that generally speaking, the BFF, upon reviewing the applicable quotations, awards the work to the bidder with the lowest price – this said, the Accused pointed out that the Final Report states that the BFF officials should have taken other factors into consideration when selecting the winning vendor, but does not specify what such other factors are.
205. Mr. Shohag deemed it pertinent to mention that on 01 November 2022, FIFA apparently appointed “Kroll (Ms. Miftahul Zannat ACCA CFE) as the FIFA Financial Consultant in the place of Grant Thornton (Consultant Mr. Rafiqul Islam FCA)”, following which, the Accused submitted that the “entire set of documents for the procurement was sent to the new FIFA Consultant for review” whom then “directed to hold payment and accordingly the procurement was stopped”.
206. The Expert Report is in a foreign language not understandable to Mr. Shohag. However, from the statement made in par. 40 of the Expert Report, Mr. Shohag submitted that “it appears that the expert states that the quotations are of same pattern or template but does not conclude that three separate [v]endors have sent them”.

IV. Observations as to the four transactions – Transaction 2: Gym equipment

207. The value of Transaction 2 was below the *"FIFA threshold of USD 50,000"*, its value being around USD 9,498.
208. According to the Accused, in relation to pars. 67-70 of the Final Report, the requisition in Transaction 2 was made by the *"concerned department officer"* (Mr. Saeed Hasan, Technical Coordinator), before being *"recommended by the Departmental senior"* (Mr. Paul Smalley, Technical Director), then, chronologically, it was signed by the BFF Operations Manager Mr. Rahman for *"approval of the recommendation and confirmation of its necessity"*, then *"[given] the go ahead from the [BFF] Finance Department"* by the CFO (Mr. Abu Hossain), alongside *"indicating [the] necessary budget confirmation"*.
209. According to Mr. Shohag, a *"similar requisition"* was communicated at the same day by BFF Technical Director with Mr. Anupom Sarkar, the Assistant Head of Finance, whom forwarded the same on the same day to the BFF Procurement Officer over email. After that *"since the requisition has already been issued, recommended, checked and approved by the concerned departments"*, Mr. Shohag signed the same. Finally, the Accused submitted that the requisition was acknowledged and signed by the FIFA Financial Consultant, Mr. Rafiqul Islam FCA, which was not mentioned in the Final Report.
210. Since the 'camera and video recorder' were not considered part of the Gym, such item(s) were not considered for the tender demand.
211. Commenting on par. 71 of the Final Report, Mr. Shohag stated that the BFF Procurement Officer (Mr. Imrul Hasan Sharif), in consultation with the BFF Operations Manager (Mr. Mizanur Rahman) and CFO (Mr. Abu Hossain), would forward the requests for quotation to three vendors whom would subsequently provide three quotations. In this sense, Mr. Shohag was not part of the vendor selection in any capacity.
212. As previously mentioned, Mr. Shohag stipulated once again that as the then BFF General Secretary, he did not verify each and every email address of the vendors *etc.* or review every detail of the quotations – the BFF Procurement Officer having been appointed to undertake such functions under the supervision and direction of the BFF Finance Department.
213. Again, it was the BFF Procurement Officer (Mr. Imrul Hasan Sharif), in consultation with the BFF Operations Manager (Mr. Mizanur Rahman) and CFO (Mr. Abu Hossain) whom requested and received the three separate quotations from the vendors and whom did the necessary checking, reviewing and verification/authentication of the quotes received before preparing and signing the 'Comparative Statement'.
214. The quotations received by BFF Procurement Officer were placed in the meeting of BFF Procurement Committee dated 22 October 2022, which unanimously approved/selected Fitness Inside as the winning vendor as it was the lowest bidder.
215. Similarly to Transaction 1, the Accused stated that the 'Comparative Statement' for Transaction 2 was signed by the Procurement Officer, IT Officer, Operations Manager, CFO, himself and the FIFA Financial Consultant, Mr. Rafiqul Islam FCA. If any of the signatures before Mr. Shohag's, were not given, Mr. Shohag stated that he would not have signed the Comparative Statement as he stipulated that all of the previous signatures were indispensable for the transaction.

216. The FIFA Financial Consultant, signed the Comparative Statement for this transaction, which was overlooked by the IC in the Final Report.
217. As aforementioned, according to the Accused, upon the review of the quotes, the BFF generally awards the work to the bidder with the lowest price.
218. Following Ms. Miftahul Zannat ACCA CFE's appointment as the FIFA Financial Consultant on 01 November 2022 (cf. *supra*) the *"entire set of documents for the procurement was sent"* for her review - Ms. Zannat then *"directed to hold the payment"* which was followed accordingly.
219. Commenting on par. 92 of the Final Report, the Accused submitted that one of the observations therein is that none of the vendors provided any quotations for Elastic bands. Mr. Shohag pointed out that this was apparently correct since Elastic Bands were not available with the applicable vendors. In relation to the GPS Vests, the BFF apparently received the same as a donation from Fortis FC Club, which the Accused purported to have saved approximately BDT 60,000 / BDT 65,000 of the BFF's funds.
220. Commenting on par. 97 of the Final Report, the Accused stated that subsequently, in February 2023, the BFF procured gym equipment from different brands at a lower cost *"duly approved by Kroll"*.
221. The Final Report does not mention that any of the applicable vendors were investigated by FIFA *i.e.* the *"authenticity and credibility of the vendors which are separate legal entities"*.
222. According to the Accused, the Expert Report did not render any concrete opinion, rather mentioning that the quotations *may* appear to not be from different companies.

V. Observations as to the four transactions – Transaction 3: Interior Renovation Work - FIFA Consultant Room

223. The value of Transaction 3 was below the *"FIFA threshold of USD 50,000"*, its value being around USD 2,278.
224. The requisition in Transaction 3 was made by the BFF Operations Manager himself, Mr. Rahman, before, as with the transactions mentioned above, being signed by Mr. Rahman for *"confirmation of its necessity"*, then *"[given] the go ahead from the [BFF] Finance Department"* by the CFO (Mr. Abu Hossain), alongside *"indicating [the] necessary budget confirmation"*.
225. Again, *"since the requisition ha[d] already been issued, recommended, checked and approved by the concerned departments"*, Mr. Shohag signed the same. Finally the requisition was acknowledged and signed by Mr. Rafiqul Islam FCA, the BFF Finance and Compliance Consultant (the former FIFA Financial Consultant representing Grant Thornton), which the Accused commented was not mentioned in the Final Report.
226. As with the previously mentioned transactions, Mr. Shohag stated that the BFF Procurement Officer (Mr. Imrul Hasan Sharif), in consultation with the BFF Operations Manager (Mr. Mizanur Rahman) and CFO (Mr. Abu Hossain), forwarded the requests for quotations to three vendors whom subsequently provided three quotes. In this sense, Mr. Shohag was not part of the vendor selection in any capacity.

227. In the meantime, Mr. Rahman (BFF Operations Manager) visited the FIFA Consultant's room with the vendors in order to confirm the specifics needed for the renovation of said room – as such, according to the Accused, the *"items were increased/finalised after the visit"*.
228. As with the other transactions, Mr. Shohag, as the then BFF General Secretary, did not verify each and every email address of the vendors *etc.* or review every detail of the quotations – the BFF Procurement Officer having been appointed to undertake such functions under the supervision and direction of the Operations and Finance Department.
229. Again, it was the BFF Procurement Officer (Mr. Imrul Hasan Sharif), in consultation with the BFF Operations Manager (Mr. Mizanur Rahman) and CFO (Mr. Abu Hossain) whom requested and received the three separate quotations from the vendors and whom did the necessary checking, reviewing and verification/authentication of the quotes received before preparing and signing the 'Comparative Statement'.
230. Similarly to Transactions 1 and 2, the Accused stated that the 'Comparative Statement' for Transaction 3 was signed by the Procurement Officer, Operations Manager, CFO, the BFF Finance and Compliance Consultant (the former FIFA Financial Consultant representing Grant Thornton) and the Accused. If any of the signatures before the BFF General Secretary, *i.e.* Mr. Shohag, were not given, then Mr. Shohag would not sign the Comparative Statement as all such previous signatures were indispensable for the transaction.
231. The BFF Finance and Compliance Consultant (the former FIFA Financial Consultant representing Grant Thornton), signed the Comparative Statement, which the Accused commented was overlooked by the IC in the Final Report.
232. The Accused deemed it pertinent to mention that, Mr. Rafiqul Islam FCA (the former FIFA Financial Consultant representing Grant Thornton whom had ensured financial compliance at the BFF), after the expiry of his engagement as FIFA Consultant, the BFF appointed him as its Financial & Compliance Consultant in order to continue its financial compliance.
233. As aforementioned, upon review of the quotations, the BFF generally awards the work to the bidder with the lowest price.
234. In relation to par. 113 of the Final Report, the Accused submitted that the new FIFA Financial Consultant, Ms. Mifta of Kroll, started working with the BFF as from 01 November 2022 and needed immediately an acceptable workspace/room. Therefore, a work order was issued on 26 November 2022 as the smooth functioning of Mr. Mifta's services as FIFA Financial Consultant were essential due to the BFF being under the Financial Monitoring System.
235. Due to the urgent need of the work, Mr. Shohag signed the work order of BDT 239,224 (USD 2,278) only as prepared by the BFF Procurement Officer and, most importantly, as all the *"necessary processes/steps/verification were furnished in the meantime by the concerned officials of the BFF Secretariat"* without there being *"even a single observation, such as the ones given in relation to Transactions 1 and 2"*.
236. Mr. Shohag likewise stated in relation to par. 113 of the Final Report, that nothing *"advanced after the issuance of the Work Order"* and that *"no payment was made"*.

237. The Accused considered it *"quite shocking"* that the Expert Report stated that the quotations were made by *"the same staff from the same origin"* without there being any *"physical verification of the businesses of the vendors"*. Mr. Shohag contended that such conclusions made the intention(s) of Mr. Medina Casado questionable since it appeared that the Expert was *"drawing the same conclusions over and over without any verification at all"*.

VI. Observations as to the four transactions – Transaction 4: Interior Renovation Work – BFF Refereeing Consultant Room

238. The value of Transaction 4 was below the *"FIFA threshold of USD 50,000"*, with its value being around USD 1,186.

239. Similarly to the previous transactions, the Accused submitted that the requisition in Transaction 4 was made by the *"concerned department officer"* (Mr. Mahbub Patwary, BFF Referee Department Executive), before being *"recommended by the Departmental senior"* (Mr. Azad Rahman, Head of Refereeing). Thereafter, the same was forwarded to the BFF Operations Manager Mr. Mizanur Rahman for *"approval of the recommendation and confirmation of its necessity"* and then *"[given] the go ahead from the [BFF] Finance Department"* by the CFO, alongside *"indicating [the] necessary budget confirmation"*. Following, since the requisition had already been issued, recommended, checked and approved by the concerned departments, Mr. Shohag stated that he then *"[signed] the same"*.

240. The BFF Procurement Officer (Mr. Imrul Hasan Sharif), in consultation with the BFF Operations Manager (Mr. Mizanur Rahman) and CFO (Mr. Abu Hossain), forwarded the requests for quotations to three vendors, two of which did not provide any quotations. Thereafter, according to Mr. Shohag, the request was sent by Mr. Hasan to two other vendors whom subsequently provided separate quotations. As with the other transactions, Mr. Shohag submitted that he was not part of the vendor selection in any capacity.

241. Commenting on pars. 123-132 and 136-140 of the Final Report, the Accused reiterated that as the then BFF General Secretary, he did not verify each and every email address of the vendors *etc.* or review every detail of the quotations – the BFF Procurement Officer having been appointed to undertake such functions under the supervision and direction of the Finance Department. In particular, Mr. Shohag argued that it was the BFF Procurement Officer (Mr. Imrul Hasan Sharif), in consultation with the BFF Operations Manager (Mr. Mizanur Rahman) and CFO (Mr. Abu Hossain) whom requested and received the three separate quotations from the vendors and whom did the necessary checking, reviewing and verification/authentication of the quotes received before preparing and signing the 'Comparative Statement'.

242. In par. 132 of the Final Report, Mr. Shohag submitted that it was wrongly stated that the CFO acknowledged/signed the quotations.

243. As with the other transactions, the Comparative Statement for Transaction 4 was signed by the Procurement Officer, Operations Manager, Assistant Head of Finance of behalf of the CFO, the BFF Finance and Compliance Consultant (Mr. Rafiqul Islam FCA) and then the Accused. If any of the signatures before the BFF General Secretary, *i.e.* Mr. Shohag, were not given, then Mr. Shohag argued that he would not have signed the Comparative Statement as all such previous signatures were indispensable for the transaction.

244. Mr. Shohag deemed it pertinent to highlight that FIFA mentioned Mr. Rafiqul Islam FCA's involvement in Transaction 4 only, and did not mention his active involvement in the other 3 Transactions.

245. In relation to par. 135 of the Final Report, the Accused pointed out that the new BFF Refereeing Consultant, a Mr. Goutam Kar from India, started working with the BFF as from mid-January 2023 and needed immediately an acceptable workspace/room for *"his smooth functioning"* – this being essential for the BFF due to the *"criticism of its refereeing activities"*.
246. Due to the urgent need of the work, Mr. Shohag signed the work order dated 09 February 2023 of BDT 121,134 (USD 1,186) only as prepared by the BFF Procurement Officer and, most importantly, as all the *"necessary processes/steps/verification were furnished in the meantime by the concerned officials of the BFF Secretariat"* without there being *"even a single observation, such as the ones given in relation to Transactions 1 and 2"*.
247. Mr. Shohag stated likewise in relation to par. 135 of the Final Report, that nothing *"advanced after the issuance of the Work Order"* and that *"no payment was made"*.
248. The Accused considered it *"quite shocking"* that the Expert Report *"comments on all four of the transactions in a common manner without any actual or physical verification of the business of the vendors"*.

VII. Observations as to the role of the BFF General Secretary

249. Mr. Shohag stipulated that the BFF General Secretary is not responsible for requesting, receiving or even reviewing any quotations for any specific work or supply – such responsibilities lying with the BFF Procurement Officer, in consultation with the BFF Operations Manager and the BFF Chief Financial Officer.
250. The BFF Procurement Policy was approved on 31 December 2022. Before the implementation of said Procurement Policy, the Procurement was overseen by the BFF Operations Manager and the BFF CFO.
251. Accordingly, the Procurement Department of BFF functions under the instruction of the Operations and Finance Department of the BFF. In case of any confusion with the Procurement Policy, the Procurement Officer follows the instructions of the BFF Operations Manager and the BFF Chief Financial Officer.
252. When receiving quotations in relation to Transaction 1, Mr. Shohag was kept in email copy (alongside other officials) *"by only one vendor (TMS)"*, which was also shared with the BFF Procurement Officer – therefore Mr. Shohag didn't even *"notice/open"* the email, since it wasn't *"his responsibility to follow the communication[s] with vendors"*. Therefore, *"from this single discarded email communication it can't be termed [that Mr. Shohag] was part of the process of 'Receiving Quotations' for Zoom Set-up/Transaction 1"*.
253. As determined in the Final Report, Mr. Shohag has *"no idea"* how he has been associated with the receipt of the quotes for Transaction 2 (Gym equipment). According to Mr. Shohag, all of the quotes received were received by the BFF Procurement Officer and the IC cannot interpret 'receiving quotations' and 'reviewing/checking/authentication of quotations' in the same way.
254. As with Transaction 1, in Transaction 4 when receiving the quotations, Mr. Shohag was kept in email copy (alongside other officials) *"by only one vendor (Everland Builders)"*, which was also shared with the BFF Procurement Officer – therefore Mr. Shohag didn't even *"notice/open"* the email, since it wasn't *"his responsibility to follow the communication[s] with vendors"*. Therefore, *"from this single discarded email communication it can't*

be termed [that Mr. Shohag] was part of the process of 'Receiving Quotations' for Refereeing Consultant Room/Transaction 4".

255. The requests for the quotations across all four of the transactions were always done by the BFF Procurement Officer in consultation with the BFF Operations Manager and the BFF Chief Financial Officer. The BFF Procurement Officer kept Mr. Shohag in copy of the applicable emails for reasons unknown to the Accused whilst requesting the vendors for quotations. Mr. Shohag stated that he "*later addressed it*" and "*as per office decision*" it was agreed that the BFF Procurement Officer would stop keeping Mr. Shohag in email copy in any vendor communication.
256. Across the transactions, the quotations were always received by the BFF Procurement Officer, however, Mr. Shohag submitted that "*suddenly 1 or 2 vendor [put Mr. Shohag] in email cc along with other officials*" when sharing their quote(s) with the BFF Procurement Officer.
257. According to the Accused, the following table accurately depicts the procurement steps of the BFF and Mr. Shohag's involvement during the procurement process(es) for each of the relevant transactions "*based on the recommendations and verifications/authentications done by the relevant BFF Officials*":

Which part of the process?	CONCERNED TRANSACTIONS			
	1 Zoom Set-up	2 Gym Equipmen t	3 FIFA Consultan t Room	4 Refereeing Consultant Room
1. Request form				
2. Approval of RF and Requisition	X	X	X	X
3. Request for Quotation				
4. Receiving quotations				
5. Analysis of the Quotations/Documents received				
6. Comparative Statement of Quotations	X	X	X	X
7. Producing Purchase Order				
8. Issuance of Purchase order			X	X
9. Services/goods received				
10. Preparing docs for payment approval				
11. Payment approval				
12. Issuing cheque				

[Extract page 17 of Mr. Shohag's position]

258. As per the BFF Statutes, Mr. Shohag argued that it is not the responsibility of the BFF General Secretary to review the quotations. The duties of the General Secretary are laid out under art. 59 of the BFF Statutes – the General Secretary not being responsible for requesting, receiving or reviewing quotations.

VIII. On what basis did Mr. Shohag sign the Comparative Statements?

259. As mentioned above, in relation to each transaction, the BFF Procurement Officer, after reviewing the Quotations, prepared the Comparative Statement and "*as per the line of approval*" said Comparative Statement was placed before the General Secretary – Mr. Shohag.
260. According to the Accused, by the time the Comparative Statement reached him, said document has been reviewed by the BFF Procurement Officer, BFF Operations Manager and the Chief Finance Officer of the BFF.

The General Secretary – Mr. Shohag - simply checked whether the documents had been reviewed by, at least, the BFF Procurement Officer, BFF Operations Manager and BFF CFO.

261. The BFF Procurement Officer in consultation with the BFF Operations Manager and Chief Finance Officer (CFO) asked for and received quotations from the vendors and did the necessary checking, reviewing and verification/authentication of the quotations received before preparing and signing the Comparative Statement.
262. Mr. Shohag emphasised that the signatures of the BFF Procurement Officer, BFF Operations Manager, CFO of the BFF, BFF Financial & Compliance Consultant and FIFA Financial Consultant were indispensable, since had they not signed the Comparative Statements of each transaction, then Mr. Shohag submitted that he would not have signed the Comparative Statements.
263. Since it was not Mr. Shohag's duty to review the quotations, he cannot be held to have been negligent in this respect. In fact, Mr. Shohag *"neither used nor was in any position to allow anyone else to use the Quotations at issue"* – it was the BFF Procurement Officer whom reviewed the quotations and whom used/pushed them up the line for approval.
264. Mr. Shohag submitted that he considered that he had *"discharged his function as per the BFF Statutes"* since he *"was not responsible for the Quotations"*. In particular, Mr. Shohag considered that making him *"liable for the Quotations"* would be the equivalent of making him responsible for the failure of other officials *"in discharging their functions"*.
265. Mr. Shohag stated that he neither used nor allowed the quotations simply because it did *"not fall within his duties"* – the Accused strongly refuting *"what was mentioned at [par. 135 of the Final Report]"*.
266. The payment(s) in relation to the four transactions were not made by the BFF *i.e.* the *"BFF did not realise the falsification of the documents"*. When Kroll mentioned that the documents may have been falsified, the BFF immediately stopped the procurement procedure(s) and no payment(s) were made in relation to any of the four transactions.
267. The BFF was completely reliant on the on-site FIFA Financial Consultant appointed at the BFF and did not make any *"progress or payment"* without going through the FIFA Financial Consultant. The BFF did not in any way avoid *"the Financial Monitoring Scheme"* – thus, the Accused submitted that *"going through in any way with the payment wasn't the intention of the BFF at all"*.
268. The Accused submitted that since 2022, the BFF has made various developments in connection with its *"Procurement, Financial accounting and Compliance"* system which Mr. Shohag was apparently *"instrumental in the development of"* – according to Mr. Shohag, the BFF has always cooperated with FIFA *"without any doubt in good faith"*.

IX. The earlier proceedings against Mr. Shohag (FED-299)

269. The Accused stipulated that *"[e]arlier"*, he had been *"wrongly banned for two years with fine of CHF 10,000"* following notification of the decision of the Adjudication Chamber in the 'previous proceedings' on 14 April

2023. The FED-299 Decision was, according to the Accused, based on the misconception that he was responsible for reviewing the quotations and *"other documents"* – the Adjudicatory Chamber having apparently failed to appreciate that the General Secretary's role at the BFF does not include reviewing quotations (which the Accused stated was the job of the BFF Procurement Officer, BFF Operations Manager and CFO).

270. The FED-299 Decision has been appealed before the CAS (ref. CAS 2023/A/9637), with the proceedings remaining ongoing. In this context, the Accused submitted that *"therefore there [was] no issue of aggravating circumstances warranting any sanction"*.

271. Moreover, the Accused emphasised that it was *"unheard of that during pendency of a CAS hearing"*, that FIFA should initiate *"a second proceeding"* – i.e. the present proceedings – *"of the exact same nature targeting the same individual"*.

X. Closing remarks

272. The Accused had no intentions, nor was he negligent, in the context of the concerned transactions.

273. The Accused underlined that there is a difference between forgery and falsification. The Expert Report has stated that it appears that *"the documents"* were produced by a single company/person, without identifying whom such person is *"or anything else"*.

274. Furthermore, the Accused stipulated that no actual or physical investigation had been undertaken by FIFA as to the *"genuineness of the Quotations and/or the vendors"*.

275. According to the Accused, the entire investigation leading to the present proceedings was done in seventeen (17) days and is likewise *"entirely based on the communications of the previous investigations which is the subject of the appeal pending before the CAS"*.

276. The Accused further argued that importantly, the same Chief of Investigation (Mr. John Tougan) and Expert (Mr. Medina Casado) had been used in the present proceedings (as in the previous proceedings leading to the FED-299 Decision) to come to *"the same conclusion as that of the last investigation"*.

277. As such, the Accused considered that the entire investigation in the present case had been *"initiated and completed with the objective to punish and prejudice [him] and [his] appeal now pending before the CAS"*. The Accused argued that such conduct *"not only undermin[ed] the entire process but squarely touch[ed] upon the integrity of FIFA"*.

278. Without any *"effective, physical and actual investigations"*, the Accused put forward that the findings of the IC within the Final Report cannot be said *"to be of comfortable satisfaction"*.

279. The Accused considered that the Final Report's reference to the 'previous proceedings', which are subject to the appeal before the CAS, in order to *"warrant going beyond the maximum sentence"*, was *"nothing but an express action to prejudice [him] and [his] appeal before the CAS"*.

280. The findings of the IC in the Final Report are contradictory as it states that the transactions at issue in the present case *"are deliberate"*, but at the same time states that the same transactions *"shall be regarded as attempted acts committed by Mr. Shohag"*.
281. The Accused was of the opinion that the IC was *"out committed to solely punish [him] simply because of [his] apparent audacity to pursue the earlier investigation [to the CAS]"*.
282. In the Final Report, according to the Accused, it appears that the IC refers to the findings of the separate Final Report which led to the FED-299 Decision of the Adjudicatory Chamber and which is currently under appeal before the CAS. As such, the Accused stated that since the CAS appeal was ongoing, *"neither of the parties can rely on the findings of the [previous investigation's Final Report]"*.
283. The Accused submitted that no evidence has been produced by the IC which could demonstrate how his actions could be considered as deliberate. As aforementioned, the Accused stated that he was not aware, nor did he have the expertise to determine, that any of the quotations relevant to the four transactions had been falsified.
284. According to the Accused, the IC simply relies on the fact that Mr. Shohag was *"aware of allegations concerning falsification of quotations in the previous proceedings"* and therefore concludes, incorrectly, that his actions of *"approving the Statement of Quotations"* were deliberate in the transactions applicable to the present proceedings.
285. The Accused argued that what the IC was essentially submitting in the present case, was that Mr. Shohag had a duty not only to examine the documents and assess the transactions, but also to possess the expertise to identify that the transactions involved falsified documents, which, by the IC's own submissions, were discovered by *"a highly professional audit team"*.
286. The Accused stated that what the IC has failed to recognise is that art. 25 FCE does not impose a requirement on Mr. Shohag to identify and discover falsified documents which have allegedly been used in some transactions (out of a significantly large number of transactions which the Accused has *"examined and assessed"* in his capacity as General Secretary) – expertise which the Accused stipulated *"FIFA itself only expected from a qualified audit team"*.
287. By the IC's argument that the Accused had violated art. 25 FCE due to his apparent failure to identify falsified documents, the IC appears to apply art. 25 FCE as a strict liability offence.
288. The Accused emphasised that the IC's finding(s) that he had breached arts. 14, 16 and 25 FCE by way of his apparent allowance of the utilisation of falsified quotations as supporting documentation in the procurement and payment processes for the concerned transactions, were completely flawed, without merit and based on assumptions, as the Accused contended that:
- The IC was unable to establish that any of the Accused's actions were deliberate, negligent or reckless;
 - The IC did not state or claim that that Accused had knowledge of or was aware that the quotations had been falsified;

- All the amounts in the transactions concerned were significantly below the relevant threshold of USD 50,000 which would have triggered the requirement for a bidding process;
- It was not the Accused's specific role in the BFF to secure competing bids for given purchases or to select the winning bidder, but rather that such responsibilities belonged to other persons at the BFF, none of whom ever identified that the quotes may have been falsified;
- The Final Report did not establish that the Accused's issuing of "*the work order*" required him to analyse or examine the applicable quotations given by the competing vendors – it not being the function of the BFF General Secretary to verify or scrutinise such quotations – as such, the Accused cannot be held liable for the use of any falsified quotations, if indeed any;
- The IC's entire findings are based on the false premise that the Accused had reviewed or checked the allegedly falsified quotations or that he had a duty to do so, as such the Accused put forward that the allegations against him for a breach of art. 25 FCE were unsubstantiated;
- In the absence of "*any forgery or falsification*", the charges against the Accused concerning the alleged breached of arts. 14 and 16 FCE are "*simple accessories to the forgery charge*" which the IC "*rightly [did] not argue on any independent basis*".

289. Consequently, in view of all of the above, the Accused requested that the present proceedings against him be set-aside and that he be found not to be in breach of arts. 14, 16 and 25 FCE.

290. Alternatively, at the very least, the Accused requested that the present proceedings be suspended until the CAS proceedings concerning the 'previous case' (ref. CAS 2023/A/9637 *Abu Nayeem Shohag v. FIFA*) and involving similar allegations as the present case, were complete.

291. The Accused provided documentation in support of his position as outlined *supra*.

3. Mr. Shohag's additional comments in relation to the 'original documentation' used to produce the Expert Report

292. On 12 January 2024, the Accused provided the Secretariat with his additional comments in relation to the 'original documentation' based on which Mr. Carlos Medina Casado had produced the Expert Report, which can be summarised as follows:

293. The Accused acknowledged that all the documentation which had been submitted for the review of the Expert and which had led to the Expert Report were submitted exclusively by email in scanned form.

294. The Accused noted that on the one hand, the Expert acknowledged that "*the documents are not originals*" and that "*by using different methods, as required by the analysis, we analysed the inks, while depth/pressure/stress/calibre of the texts and signatures has not been possible because these are not the original documents*" (although it was not clear to the Accused how the Expert could claim to have analysed ink from documents which he acknowledged were not original), whilst on the other hand, the Accused likewise pointed out that the Expert Report apparently indicated very clearly that any relevant analysis had to be based on original documentation.

295. The Accused stated that it did not understand why FIFA did not care to provide the Expert with the original documentation, as the BFF had sent those very same originals to FIFA by express courier in May 2023. Neither did the Accused understand how, on this basis, the Expert had felt able to issue the conclusions of the Expert Report nor how the IC felt it could rely on the Expert Report or its conclusions.
296. The Accused expressed his surprise and astonishment that the IC felt that it could legitimately and reliably have recourse to the same Expert (Mr. Medino Casado) whose prior report has been contested in the context of *"the other proceedings currently pending before the CAS"*, which the Accused submitted raised *"very real, very legitimate questions"* as to the Expert's impartiality in *"his new report"*, i.e. the Expert Report associated with the present proceedings.
297. The Expert Report *"does nothing at all to address the criticism of the expert's methods and assumptions in his prior report, while the very same methods and assumptions clearly underpin both reports in the same way"*, the Accused referring to his *"detailed comments in this regard in the context of the proceedings pending before the CAS at this time"*.
298. The Accused stated that notably, one of the points made and in no way taken into account by the Expert, was that *"quite deliberately and openly so as to generate bids that could then be more readily and easily compared"*, the BFF had provided prospective bidders with templates for their bids.
299. According to the Accused, this evidently explained the similarity in format between the competing bids whilst at the same time *"completely undermining the expert's inferences from such similarities (i.e. that competing bids were allegedly produced in fact by the same person or company, which is simply false, as evidenced/documentated in the context of the other proceeding currently pending before CAS)"*.
300. As an example of the Expert's alleged evident lack of *"rigour, coherence and professionalism"*, on 10 July 2023 and 09 October 2023 *"FIFA shared with [the Accused]"* a document of Everland Builders dated 26 November 2022, whereas the Expert provided his opinion over a document of 24 November 2023.
301. In its letter of 13 December 2023, the Accused stipulated that FIFA was *"once again mistaken as to the BFF procurement policy: this (...) was adopted on 31 December 2022 (i.e. not 1 January 2020); rather, it is BFF's Financial Manual that was implemented from 1 January 2020"*.
302. According to the Accused, Art. 7.4 of BFF Procurement Policy as adopted on 31 December 2022, clearly indicated the BFF Procurement Officer as the person responsible for conducting the procurement process(es) (to review of received quotations).
303. The Final Report mentioned that the signature of Mr. Rafiqul Islam FCE (the FIFA Financial Consultant whom worked for the BFF until 30 October 2022 and later became the BFF Finance and Compliance Consultant) was on the Comparative Statement for Transaction 4, whereas the Accused submitted it was actually the case that he signed all four Comparative Statements across all the transactions concerned (the first two as the FIFA Financial Consultant and the last two as the BFF Finance and Compliance Consultant).
304. The Accused submitted that he himself had never had the opportunity to see the allegedly falsified quotes used in relation to Transactions 1, 3 and 4 as *"evidenced by the fact that these [did] not bear his signature"*.

305. The Accused stated that *"none of this"* addressed the fundamental issue of the relevance at all of the allegedly falsified quotes, in light of the fact that *"the total of the 4 transactions in question, i.e. USD 15'350.-, is below even a third of the threshold of USD 50'000.- per transaction that, per FIFA rules, triggers the requirement for securing competing bids"*.

306. The Accused provided various documentation in support of his additional comments as outlined *supra*.

4. The Hearing

307. On 07 February 2024, the Hearing was held at the Home of FIFA in Zurich/by video-conference in the presence of the following persons:

- For the Adjudicatory Chamber:
 - Mr. Vassilios Skouris, Chairperson;
 - Mr. Fiti Sunia, Deputy Chairperson;
 - Mr. Gregory Delzin, Member.
- For the Accused:
 - Mr. Abu Nayeem Shohag, Accused
 - Mr. Ajmalul Hossain, Counsel
 - Mr. Margub Kabir, Counsel
 - Mr. Antoine Boesch, Counsel
- Mr. John Tougon, Chief of Investigation and member of the Investigatory Chamber of the FIFA Ethics Committee;
- Representatives of the Investigatory and Adjudicatory Chambers' Secretariats.

308. During the Hearing, both the Respondent and the Investigatory Chamber were granted the opportunity to both provide and defend their respective position(s), as well as to answer questions from the members of the Adjudicatory Chamber.

5. The Investigatory Chamber's additional comments concerning the BFF Investigative Report

309. On 14 February 2024, following the request of the Secretariat (cf. pars. 179 – 181 *supra*.) the IC provided its additional comments in relation to the BFF Investigative Report which can be summarised as follows:

310. The IC argued that the BFF Investigative Report had no probative value as it had not been issued by an independent or impartial body.

311. The IC submitted that according to open sources, on 17 April 2023 *"a few days after the [FED-299 Decision] was issued [to Mr. Shohag]"* the Executive Committee of the BFF decided through an emergency meeting to establish

the 'BFF Investigation Committee', which was composed of seven members to "look into facts and allegations that led to Mr. Shohag's ban".

312. After its verification of the signatory parties to the BFF Investigative Report, the IC stated that it found that at least five members of the 'BFF Investigation Committee' (i.e. the signatories of the BFF Investigative Report) were also members of the BFF Executive Committee⁸², whilst the "remaining two" were members of the BFF internal Audit Committee.
313. Consequently, the IC submitted that as "the said body was found to be formed by football officials directly related to the BFF Executive Committee", it could not be considered that the 'BFF Investigation Committee' was independent or impartial.
314. As such, the IC requested any probative value potentially assigned to the BFF Investigative Report to be discarded by the Adjudicatory Chamber.

6. The Accused's additional comments concerning the BFF Investigative Report

315. On 26 February 2024, following the request of the Secretariat (cf. pars. 179 – 181 *supra*.) the Accused provided his additional comments in relation to the BFF Investigative Report which can be summarised as follows:
316. The Accused pointed out that the BFF Investigative Report specifically deals with the transactions which are the object of the "other proceeding" currently pending before the CAS (i.e. the CAS proceedings associated with the FED-299 Decision) – the Report does not concern any of the transactions concerned in the present proceedings.
317. As such, the Accused argued that the BFF Investigative Report was irrelevant to the proceedings at hand and that if it must be discussed at all, the proper forum would be in the context of the proceedings pending before the CAS.
318. The Accused considered it incomprehensible and incoherent that the Chamber had refused the Accused's previous request to suspend the present proceedings pending the outcome of the proceedings pending before the CAS (i.e. the CAS proceedings associated with the FED-299 Decision), whilst now on the other hand "purporting to link the two [cases] by asking for [his] comments" in the present proceedings on the BFF Investigative Report, which was "possibly relevant exclusively to Case Nr 1".
319. When the previous proceedings (leading to the FED-299 Decision) were pending before the Adjudicatory Chamber, at the applicable hearing at the Home of FIFA in Zurich, the Accused stipulated that the former refused to admit new documentary evidence produced by him despite its apparent "clear relevance to the matter". As such, Mr. Shohag posed the question as to how could the Chamber in the present proceedings – already *after* the Hearing held on 07 February 2024 – admit new evidence notwithstanding its apparent clear irrelevance to the case at hand?

⁸² <https://www.bff.com.bd/category/executive-committee>.

320. With the above in mind, the Accused considered that this *"sudden, last-minute effort to adduce to [the present case] evidence that [was] obviously irrelevant (...)"* was *"indicative of FIFA's intent to contaminate a proceedings with tainted 'evidence', and thus of brazen bad faith"*.
321. According to the Accused, he was never given any notice of the investigation which led to the BFF Investigative Report and neither was he ever interviewed or invited to participate in the applicable investigations whatsoever – the Accused submitting that he was not even aware of 'this investigation' until he saw the BFF Investigative Report.
322. In this context, the Accused contended that the BFF Investigative Report was problematic as i) it meant that the report was *"fatally flawed and tainted for having breached an essential tenet of due process (...) audiatur et altera pars"*, and; ii) it was misleading as it stated/suggested that the Accused had been interviewed which was *"a plain lie"* and which the Accused considered called *"into question everything else that [was] written in [the BFF Investigative Report]"*.
323. The statements of the 'other BFF officers' mentioned in the BFF Investigative Report were in clear contradiction with those same 'other BFF officers' written statements as recorded in the previous proceedings leading to the FED-299 Decision.
324. In view of the foregoing, the Accused stated that the BFF Investigative Report evidently could not be presumed to be accurate or truthful – it rather being to *"quite the contrary"*.
325. The BFF Investigative Report was not put together by an official body or committee of the BFF, but rather by an *ad hoc* specially formed committee *"without any terms of reference"* and all of whose ten members, except one, were from the BFF Executive Committee.
326. The Accused underlined that this '*ad hoc* Committee' was chaired by a Mr. Kazi Nabil Ahmen whom was *"named in the Control Risks report in the context of [the previous case]"*.
327. Furthermore, the Accused stipulated that this '*ad hoc* Committee' – which the Accused considered *"[could] not be termed an independent committee by any means"* – simply submitted its report to the BFF President, after which it was summarily discussed at a BFF Executive Committee meeting on 04 October 2023 *"as part of the final 'miscellaneous' part of the agenda"*. The BFF Investigative Report was never published on the BFF website and neither was it given *"any mention in a press release following the above-mentioned Executive Committee meeting"*.
328. Finally, without prejudice to the above, which the Accused considered should lead to the BFF Investigative Report being set aside for *"failing the most basic tests of due process"*, as to the BFF Investigative Report's material content, the Accused submitted that:
- Whilst the BFF Investigative Report alleges that certain internal procedures at the BFF were not properly followed in accordance with the relevant procurement processes, even if this should be the case, the Accused considered that this still did not address the *"one essential question"*, namely, how the Accused was to be charged with negligence for having failed to *"detect alleged forgeries which were spotted neither*

by other BFF officials specifically tasked with assessing the quotes, nor (...) by at least three persons at FIFA specifically tasked with oversight of BFF's procurement at that time".

- In addition, the Accused argued that neither did *"any of this prejudice another essential point"*, namely that all of the concerned transactions were *"well below the decisive USD 50,000.- threshold per FIFA own rules"* and that all the *"goods and services concerned by Case Nr. 1 were actually procured and at fair market prices"*.

329. The Accused provided various documentation in support of his additional comments concerning the BFF Investigative Report as outlined *supra*.

II. CONSIDERATIONS OF THE ADJUDICATORY CHAMBER

330. In view of the circumstances of the present matter, the Adjudicatory Chamber deemed it appropriate to first address some key procedural aspects, before entering into the substance of the case at stake.

A. Procedural aspects

1. Jurisdiction and competence of the Adjudicatory Chamber

331. To begin with, and although its jurisdiction had not been challenged by the Accused, the Adjudicatory Chamber recalled that the competence of the FIFA Ethics Committee is defined pursuant to art. 31 FCE.

332. In this sense, the Adjudicatory Chamber turned its attention to art. 31 FCE and emphasised that whilst the second paragraph of such article determines subsidiary competence of the FIFA Ethics Committee, the first paragraph establishes its primary (and exclusive) competence in the following terms:

"The Ethics Committee has the exclusive competence to investigate and judge the conduct of all persons bound by this Code where such conduct:

a) has been committed by an individual who was elected, appointed or assigned by FIFA to exercise a function;

b) directly concerns their FIFA-related duties or responsibilities; or

c) is related to the use of FIFA funds."

333. As such, taking into consideration that the allegations raised against Mr. Shohag in the present case related to the use of FIFA funds - the relevant transactions concerned in the present proceedings either being paid, or expected to be paid, with FIFA funds - the Adjudicatory Chamber consequently determined that, in accordance with art. 31 (1) (c) FCE, it was competent to assess and judge the present matter.

2. Applicable law

I. Applicability of the FCE *ratione materiae*

334. In continuation, and upon analysis of the conclusions contained within the Final Report, the Adjudicatory Chamber noted that there were several indications of potential illegal, immoral and/or unethical behaviour(s) on the part of Mr. Shohag.
335. As such, the AC held that the FCE was applicable to the case at stake in line with art. 1 (1) FCE.

II. Applicability of the FCE *ratione personae*

336. The Adjudicatory Chamber subsequently recalled that art. 2 (1) FCE provides that the Code shall *inter alia* apply to “officials”.
337. To that end, the Adjudicatory Chamber referred to the FIFA Statutes which define an official as “*any board member (including the members of the Council), committee member, referee and assistant referee, coach, trainer and any other person responsible for technical, medical and administrative matters in FIFA, a confederation, a member association, a league or a club as well as all other persons obliged to comply with the FIFA Statutes (...)*”.
338. Against such background, and referring to the football background of Mr. Shohag⁸³, the Adjudicatory Chamber concluded that, at the time of the reported conduct(s), the latter was a football official *as per* the above definition.
339. As a consequence, the AC considered that the FCE was applicable to Mr. Shohag pursuant to art. 2 (1) FCE.

III. Applicability of the FCE *ratione temporis*

340. As emphasised in the Final Report, the relevant facts described in the previous sections of this decision allegedly occurred between 2022 and 2023⁸⁴, *i.e.* across a time-period when first, the 2020 edition of the FCE was in force⁸⁵ and then subsequently, the 2023 edition of the FCE⁸⁶.
341. With the foregoing in mind, the Adjudicatory Chamber subsequently recalled that art. 3 FCE establishes that the current edition of the FCE (*i.e.* the 2023 edition) shall apply:

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

342. In other words, art. 3 FCE establishes that the current edition of the FCE (the 2023 edition) shall apply to conduct whenever it occurred, provided that the relevant conduct in question contravened the applicable edition of the

⁸³ Cf. pars. 2-3 *supra*.

⁸⁴ Cf. in particular, pars. 16 and 178 of the Final Report of the Investigatory Chamber. In addition, see enclosure 31 to the Final Report.

⁸⁵ The 2020 edition of the FCE entered into force on 13 July 2020.

⁸⁶ The 2023 edition of the FCE entered into force on 01 February 2023.

FCE at the time it transpired. In such a situation, the Adjudicatory Chamber could not impose sanctions exceeding the maximum sanction(s) available under the then-applicable code (principle of *lex mitior*).

343. Applying the above to the present proceedings, the Adjudicatory Chamber deemed that the legal provisions of the respective articles of the 2020⁸⁷ edition of the FCE relevant to the case at hand, had indeed been maintained through to the 2023⁸⁸ edition of the Code – the Chamber underlining that whilst the corresponding articles held different provision numbers, they were essentially verbatim⁸⁹ and at the very least were equivalent in spirit and/or intent – the applicable provisions retaining the shared aim of sanctioning the same prohibited conduct.
344. Therefore, in consideration of the above, the Adjudicatory Chamber was consequently settled in its conclusions that the different editions of the FCE covered the same offenses, and as such, that the 2023 edition of the FCE should apply to the procedural aspects as well as to the merits of the case at hand pursuant to art. 3 FCE (as denoted *supra*).

3. Burden and standard of proof

345. As a preliminary remark, reference shall be made to art. 51 FCE (2023 ed.), in accordance with which the burden of proof regarding breaches of provisions of the Code rests on the Ethics Committee (*in casu* on the Adjudicatory Chamber).
346. In continuation, the Adjudicatory Chamber pointed out that, in line with art. 50 FCE, its members shall judge and decide on the basis of their comfortable satisfaction.
347. According to the established CAS jurisprudence, *"in practical terms [this] means the "personal convictions" of the Panel, having in mind the seriousness of the offence committed and after evaluating all the evidence in the file"*⁹⁰.
348. More specifically, *"the assessment of the evidence contributes significantly to the decision-making based on the "comfortable satisfaction" standard. The [deciding body] needs to have strong evidence that certain facts occurred in a given manner and also the evidence has to satisfy [said body] in the same sense. The relevant circumstances of the case assessed individually and/or combined, commonly known as the context are major elements to reach this conclusion (CAS 2013/3324 and 3369)"*⁹¹.
349. In so far that the evidence was concerned, the Adjudicatory Chamber recalled that it shall have absolute discretion regarding proof (art. 49 FCE), keeping in mind that any proof that has been obtained by means or ways involving violations of human dignity or that obviously does not serve to establish relevant facts shall be rejected (art. 48 FCE).

⁸⁷ Respective articles of the FCE 2020 edition: - art. 13 (*General duties*), art. 15 (*Duty of loyalty*) and art. 24 (*Forgery and falsification*).

⁸⁸ Respective articles of the FCE 2023 edition: - art. 14 (*General duties*), art. 16 (*Duty of loyalty*) and art. 25 (*Forgery and falsification*).

⁸⁹ The Adjudicatory Chamber pointed out that of the articles applicable to the present case, only art. 16 (*Duty of loyalty*) FCE 2023 edition contained any variation in wording to its FCE 2020 edition equivalent article – art. 15 (*Duty of loyalty*) FCE 2020 edition. More specifically, art. 16 (*Duty of loyalty*) FCE 2023 edition included a definition of a 'breach of fiduciary duty' not previously included under the equivalent article in the 2020 edition of the Code as follows: - "(...) A breach of fiduciary duty occurs when, inter alia, someone who is placed in a position of responsibility or trust acts in a way that is detrimental to the interests of FIFA, the confederations, associations, leagues or clubs or is likely to damage their reputation".

⁹⁰ CAS 2019/A/6439 Samson Siasia v. FIFA – See also CAS 2019/A/6665 Ricardo Terra Teixeira v. FIFA and TAS 2020/A/7592 Ahmad Ahmad c. FIFA.

⁹¹ CAS 2019/A/6439 Samson Siasia v. FIFA.

350. This being established, the Adjudicatory Chamber stressed that the case at stake presented serious allegations against Mr. Shohag and that the potential consequences for the latter could therefore be severe if the relevant charges would be established⁹². By way of consequence, the Adjudicatory Chamber concluded that it “*should have a high degree of confidence in the quality of the evidence*”⁹³.
351. However, the Adjudicatory Chamber also wished to point out that, in keeping with CAS jurisprudence, it could not ignore that, in particular, CAS awards have already clarified that “*Swiss law knows a number of tools in order to ease the – sometimes difficult – burden put on a party to prove certain facts. These tools range from a duty of the other party to cooperate in the process of fact finding, to a shifting of the burden of proof or to a reduction of the applicable standard of proof. The latter is the case, if – from an objective standpoint – a party has no access to direct evidence (but only to circumstantial evidence) in order to prove a specific fact (SFT 132 III 715, E. 3.1; BK-ZPO/BRÖNNIMANN, 2012, Art. 157 no. 41; BSK-ZPO/GUYAN, 2nded. 2013, Art. 157 no. 11)*”⁹⁴.
352. Whilst bearing the above in mind, the Adjudicatory Chamber recalled, in particular, that acts involving forgery and/or falsification can, as a result of their very nature, often be concealed and therefore may in some circumstances be difficult to prove by direct evidence. Therefore, the Adjudicatory Chamber concluded that, should there be an absence of direct evidence, it could rely upon circumstantial/indirect evidence, provided that such evidence has a strong probative value – the CAS having established in this respect that “[c]ircumstantial evidence might be compared to a rope comprised of several cords: **one strand of the cord might be insufficient to sustain the weight, but three stranded together may be quite of sufficient strength**” (emphasis added)⁹⁵.
353. Having clarified the foregoing, before proceeding to consider the merits of the case, the Adjudicatory Chamber firstly wished to address the Accused’s (repeated) request(s) for the present proceedings to be suspended until such point that the CAS proceedings concerning the ‘previous case’ leading to the FED-299 Decision (ref. CAS 2023/A/9637 *Abu Nayeem Shohag v. FIFA*) had been completed.

B. Preliminary issue(s)

354. With regards to the Accused’s request(s) for the suspension of the present proceedings until the completion of the pending CAS proceedings in connection with the FED-299 Decision (ref. CAS 2023/A/9637), the Adjudicatory Chamber observed that, by way of its correspondence dated 06 November 2023 and on behalf of the Chairperson of the Adjudicatory Chamber, the Secretariat had already previously informed the Accused that “*in no capacity could the suspension of the present adjudicatory proceedings (under ref. FED-483) be considered as mandatory in light of the ongoing proceedings before the CAS in connection with the FED-299 Decision*”, given that the present proceedings and the “*aforementioned proceedings currently ongoing before the CAS (under ref. CAS 2023/A/9637)*” were “*unquestionably distinct processes regulated by separate regulations/provisions and governed by different judicial bodies*”.

⁹² Art. 25 FCE for instance foresees “*an appropriate fine of at least CHF 10,000 as well as a ban on taking part in any football-related activity for a minimum of two years*”.

⁹³ CAS 2018/A/5906 *Kyle Cesare v. UEFA*.

⁹⁴ CAS 2019/A/6669 *Sayed Ali Reza Aghazada v. FIFA*; CAS 2013/A/3256 *Fenerbahce SK v. UEFA*

⁹⁵ CAS 2018/O/5713 *International Association of Athletics Federations (IAAF) v. Russian Athletic Federation (RUSAF) & Yuliya Kondakova*.

355. In this regard, the Adjudicatory Chamber, and having reviewed the entirety of the case file at its disposal, reaffirmed the Chairperson's reasoning as outlined above. This, in particular, when considering the transactions concerned in the present case were an entirely different 'set' to those as concerned in the proceedings which were pending before the CAS (in connection with the FED-299 Decision), and as such, concerned a distinct set of facts regardless of the similarity of any of the allegations involved⁹⁶.
356. As a result, the Adjudicatory Chamber was firm in its endorsement of the Chairperson's approach as contained within the Secretariat's aforementioned correspondence of 06 November 2023 and thereby settled in its determination that the existence of the ongoing proceedings pending before the CAS in relation to the FED-299 Decision by no means warranted the suspension of the proceedings at hand.
357. The above being clarified, the Adjudicatory Chamber subsequently turned to focus of the merits of the case at hand.

C. Merits of the case

358. As a preliminary remark, the Adjudicatory Chamber pointed out that the matter at stake related to various purported breaches of the FCE by Mr. Shohag, whom during his tenure as General Secretary of the BFF, allegedly made use of falsified quotations/documentation in order to support the procurement and payment processes for the above-identified transactions that were paid, or expected to be paid, with FIFA Forward funds.
359. In particular, the Adjudicatory Chamber noted that, according to the Investigatory Chamber, the Accused had:
- Deliberately or at least recklessly granted his approval for transactions which relied on forged documentation – the applicable quotations being false and/or fabricated with the sole purpose of complying with the procurement/payment requirements;
 - Been deeply involved in the identified transactions as one of the BFF officials with decision-making powers – Mr. Shohag being the most senior of the latter in his capacity as the BFF General Secretary and his signature being crucial for the conclusion of the selection of the winning vendor(s) as well as for the payment of the concerned transaction(s).
360. In view of the above and taking into account that Mr. Shohag denied any and all the allegations raised against him, the Adjudicatory Chamber considered that the potential violations mentioned in the Final Report, namely the violations of arts. 14, 16 and 25 FCE, should be analysed separately and particularly in light of the evidence on file.
361. Therefore, the Chamber decided to first focus on the most serious of the allegation(s) raised against the Accused concerning forgery and/or falsification (cf. art. 25 FCE), before proceeding to address Mr. Shohag's possible breaches of both his duty to behave in a dignified and ethical manner and to uphold his fiduciary duty to FIFA (cf. arts. 14 and 16 FCE).

⁹⁶ On which basis, the Committee understood there was no applicability of the issue of *res judicata*, i.e. the "legal principle that precludes a subsequent legal action involving the same claim, demand or cause of action to be redecided once it has been judged/decided on the merits" (CAS 2020/A/6912).

1. Did Mr. Shohag use forged and/or falsified documents in contravention of art. 25 FCE?

I. Provisions of art. 25 FCE - *Forgery and falsification*

362. To begin with, and in view of the conclusions of the Investigatory Chamber within the Final Report, the Adjudicatory Chamber found it worthwhile to affirm that art. 25 FCE states that "*Persons bound by this Code are forbidden from forging a document, falsifying an authentic document or **using a forged or falsified document***" (emphasis added).
363. Against this framework, the Chamber considered it clear that the provisions of art. 25 FCE referred to two distinct conducts: - on the one hand, the action of forging or falsifying an authentic document, and on the other, the action of making use of a forged or falsified document, this, regardless of whether the used forged/falsified document(s) in question had been forged/falsified by the same (using) person. In particular, the Chamber noted that the CAS had already shed light on the lower end of the scope of this provision – *i.e. the minimum standard required in order for a certain action or failure to act to constitute a violation of art. 25 FCE* – the latter having determined that "indirect intent" or "*dolus eventualis*" was the minimum form of intent required for an action, or lack of action, to constitute a breach of art. 25 FCE.⁹⁷
364. Having clarified the above, the Adjudicatory Chamber subsequently directed its focus to the relevant allegations levied against the Respondent in this regard, as outlined within the Final Report.

II. Factual assessment

365. To begin with, the Adjudicatory Chamber noted that the Final Report *inter alia* reported that the Accused, whilst he was the General Secretary of BFF, deliberately or at least recklessly made use of falsified quotations/documentation in order to support the procurement and payment processes for the above-identified transactions that were paid, or expected to be paid, with FIFA Forward funds.
366. In other words, the Final Report stated that the BFF had made use of (falsified) quotations as supporting documentation for the transactions as outlined above (Transaction 1: Zoom Set-up (**Transaction 1**), Transaction 2: Gym equipment (**Transaction 2**), Transaction 3: Interior renovation work – FIFA Consultant Room (**Transaction 3**) and Transaction 4: Interior renovation work – BFF Refereeing Consultant Room (**Transaction 4**) – collectively '**the Transactions**') "*with the only purpose*"⁹⁸ of complying with the requirements of the procurement/payment processes and with the Transactions being paid, or expected to be paid, with FIFA Forward funds. In particular, the Final Report submitted that Mr. Shohag had been 'deeply involved' in the Transactions and therefore would have had access to the quotations submitted for the former, and consequently would and/or should "*have easily discerned*"⁹⁹ that the applicable quotations were falsified documents.
367. In continuation, the Chamber wished to highlight that the Final Report had not alleged that Mr. Shohag himself had forged or falsified the applicable documentation, but rather that by way of his 'deep involvement' within

⁹⁷ CAS 2018/A/5769 Worawi Makudi v. FIFA

⁹⁸ Page 32 of the Final Report of the Investigatory Chamber.

⁹⁹ Page 34 of the Final Report of the Investigatory Chamber.

the Transactions, it was “only logical to expect that as part of the BFF’s personnel responsible for vendor selection”¹⁰⁰ Mr. Shohag should have “thoroughly reviewed and scrutinized the conditions and costs outlined in the provided quotations”¹⁰¹ thereby ‘easily’ realising their falsification – the IC submitting that Mr. Shohag’s individual responsibility could not be dispensed with or excluded purely by virtue of other BFF officials’ involvement(s) in the review, signing and approval of the Transactions, particularly when considering that as the then BFF General Secretary, Mr. Shohag was the “most senior official of all those involved”¹⁰² and that he was “already well aware of the existence of an investigation linked to conducts of falsification”¹⁰³ (i.e. the ‘previous’ investigation proceedings which had led to the FED-299 Decision).

368. As such, in view of the foregoing, the Adjudicatory Chamber first considered it necessary to analyse the applicable quotations received in connection with the Transactions in order to evaluate as to whether they indeed can be considered as false, forged or falsified as was contended by the IC – this, before subsequently proceeding to assess the potential liability/ies of Mr. Shohag in this regard, should it indeed be the case that the relevant quotations could be determined (to the required standard of proof) to be falsified, forged or false. Towards this end, the Chamber decided to analyse each of the pertinent Transactions individually.

a) False quotations received

(i) Zoom Set-up (Transaction 1)

369. In relation to Transaction 1, the Chamber observed from the Final Report that the BFF had received three quotations in September 2022 from the vendors *Paradise Engineering*, *Total Media Solutions* and *Doly It Corner* regarding the potential purchase of items which were to be used in the “conference room to execute zoom call on Executive Committee meeting”¹⁰⁴.

370. In this respect, the Final Report had identified a number of apparent issues/irregularities, including several which had been identified by Kroll or the Expert (Mr. Medina Casado) in their respective reports, which the IC considered indicated that the applicable quotations for Transaction 1 had been falsified:

- The vendors *Paradise Engineering* and *Total Media Solutions* appear to have been connected through a shared representative – Mr. Emrunur Rashid – whom had provided the BFF with the quotations for both of the aforementioned vendors and whose mobile number appeared to coincide across said communications (i.e. it appeared that both the quotations had been sent by the same person);
- The quotations provided by *Paradise Engineering* and *Doly It Corner* had had identical subject matter and text, whilst all three quotations had “used similar graphic attributes such as the use of tables”¹⁰⁵;
- The requests for quotations sent by the BFF for Transaction 1 were only sent to a few vendors, some of which were “not even listed as vendors for IT accessories in the BFF’s records”¹⁰⁶. The only listed vendor being *Paradise Engineering*, which, coincidentally, was selected as the winning vendor;

¹⁰⁰ Ibid.

¹⁰¹ Ibid.

¹⁰² Page 35 of the Final Report of the Investigatory Chamber.

¹⁰³ Ibid.

¹⁰⁴ Page 11 of the Final Report of the Investigatory Chamber.

¹⁰⁵ Page 15 of the Final Report of the Investigatory Chamber.

¹⁰⁶ Ibid.

- As verified by Kroll, the prices quoted by *Paradise Engineering* for “items 1, 2 and 4” of Transaction 1 were, respectively, 55%, 30% and 40% higher than the prevailing local market price¹⁰⁷;
- It appeared based on the wording of the ‘comparative statement of quotes’, that the only reason that the signatory BFF officials had selected *Paradise Engineering* as the winning bid was due to the fact that the quotation it had provided had offered the lowest price (without consideration of any other factors such as efficiency of delivery, mode of payment etc.) – this, whilst also considering that the quotations assigned to each of the three competing vendors (*Paradise Engineering*, *Total Media Solutions* and *Doly It Corner*) had a minimal price difference of less than USD 20 (twenty US dollars) between them;
- According to the Expert Report, the three quotations had been “*produced using the same pattern or template, meaning they [were] not from different sources*”.

371. With the foregoing in mind, the Chamber noted that by way of response, Mr. Shohag had stated that:

- Generally speaking, the BFF, upon reviewing the applicable quotations, would award the relevant work to the bidder with the lowest price;
- No actual or physical investigation had been undertaken by FIFA as to the “*genuineness of the Quotations and/or the vendors*”;
- The Expert Report was unreliable given that its conclusions were not based on original documentation;
- “[Q]uite deliberately and openly so as to generate bids that could then be more readily and easily compared”, the BFF had provided prospective bidders with templates for their bids which explained the similarities in formatting between the competing quotations and undermined the Expert’s inferences in this regard.

372. Against this background, the Chamber first expressed its serious concerns regarding the fact that the quotations of *Paradise Engineering* and *Total Media Solutions* for Transaction 1 appeared to both have been provided to the BFF by a Mr. Emrunur Rashid (whom also appeared as the signatory to the quotation of *Paradise Engineering* as the apparent ‘Assistant Operation Manager’ – remarkably, the vendor which was also selected as the winning bidder). Moreover, the Chamber found that the Final Report had not only identified a singular isolated problem with the quotations connected with Transaction 1 but had listed several (see *supra.*), not to mention the similarities recognised between the quotations for which the Accused seemingly had no explanation beyond that the BFF had purportedly provided prospective bidders with templates for their bids – the Chamber noting in this respect however, that the Accused had not provided any supporting evidence (such as, for instance, the apparent template provided to the bidders) in the context of the present proceedings.

373. In any case, the Chamber wished to point out that regardless of whether or not templates had indeed been provided by the BFF to the applicable bidders, this did not discount the various other anomalies identified within the quotations concerned, such as the aforementioned price discrepancies, the coinciding mobile number of/provision of quotations for both *Paradise Engineering* and *Total Media Solutions* by Mr. Emrunur

¹⁰⁷ According to the Final Report of the Investigatory Chamber (see page 15), as stated by Kroll, once such price discrepancies were notified to the BFF “*the process was completely abandoned, and no further action was taken in relation to it*”.

Rashid and the fact that of the vendors requested to provide a quotation, only the winning vendor – *Paradise Engineering* – was listed as a vendor for IT accessories within the BFF's records.

374. Moreover, with respect to the Accused's comments on the Expert Report, the Chamber wished to refer to the pertinent CAS jurisprudence which has established that Graphological Reports, such as that akin to the Expert Report, can still be afforded considerable weight or considered 'generally credible' regardless of whether or not the applicable report is based on original documentation or indeed on (scanned) copies of the relevant documentation 'only', as was the case with the Expert Report in the present proceedings.¹⁰⁸

375. As such, in view of the foregoing and after having thoroughly examined the three quotations concerned, the Chamber was comfortably satisfied that the quotations received for Transaction 1 were false and/or had been falsified.

(ii) *Gym equipment (Transaction 2)*

376. The above being determined, the Chamber turned its focus to Transaction 2 and observed that the BFF had received three quotations in October 2022 from *Fitness Inside*, *Multi Trade* and *Sports Inside* regarding the potential purchase of "gym equipment for the [BFF] national team"¹⁰⁹/ the items as listed within the applicable 'Requisition Form'¹¹⁰.

377. In this respect, as was the case with Transaction 1, the Final Report had discerned a number of apparent issues/irregularities, including several which had been identified by Kroll or the Expert (Mr. Medina Casado) in their respective reports, which the IC considered indicated that the applicable quotations for Transaction 2 had been falsified:

- The quotation for the vendor *Fitness Inside* was provided to the BFF by a Mr. Shamin Ahmed from an email account belonging to the vendor *Sports Inside* (info@sportsinside.com.bd);
- When providing the quotation for the vendor *Multi Trade* to the BFF, a Mr. Mohiuddin initially signed the covering email as a representative of the vendor *Fitness Inside*, before, in an email occurring *one minute later*, providing the same quotation, however, now signing the email as a representative of *Multi Trade*;
- The request from the BFF sent to *Fitness Inside* to provide a quotation was addressed to the email address shamin.sports@hotmail.com, whereas, within the quotation provided by *Fitness Inside*, their email address was mentioned as being info@fitnessinside.com.bd. Similarly, the request from the BFF to provide a quotation sent to *Multi Trade* was addressed to mohiuddinkhan12@gmail.com, whereas, within the quotation provided by *Multi Trade*, their email address was mentioned as being multitrade369@gmail.com. Lastly, the same discrepancy occurred for the request from the BFF to provide a quotation sent to *Sports Inside* at the address absarker1975@gmail.com, whereas within their applicable quotation, the email address denoted for *Sports Inside* was info@sportsinside.com.bd.

¹⁰⁸ CAS 2016/A/4547; CAS 2020/A/6899 & CAS 2020/A/6930

¹⁰⁹ Page 17 of the Final Report of the Investigatory Chamber.

¹¹⁰ See par. 57 *supra*. & Enclosure 19 to the Final Report.

- Both of the email communications containing the quotations separately received for *Fitness Inside* and *Multi Trade* contained identical wording¹¹¹;
- All of the quotation requests sent by the BFF to the vendors included all the items listed in the applicable 'Requisition Form' (excluding the 'camera and video recorder system'). However, despite the BFF having requested quotations for five items, none of the vendors provided a quotation for all five items and instead only submitted quotations for three of the items¹¹²;
- The quotations provided by *Fitness Inside*, *Multi Trade* and *Sports Inside* exhibited identical item names (product descriptions), models and countries of origin. Additionally, all three of the quotations had used "similar graphic attributes including imagery and the use of tables"¹¹³;
- The quotation provided by *Fitness Inside* was dated 12 October 2022 despite having been provided to the BFF on 10 October 2022, which the Final Report submitted indicated that "the quotation was dated retrospectively"¹¹⁴;
- Of the parties requested by the BFF to provide quotations for Transaction 2, the only vendor listed in the BFF's records was *Fitness Inside*, which, coincidentally and similarly to Transaction 1, was selected as the winning vendor;
- As verified by Kroll, the price quoted by *Fitness Inside* for "item 3 – Spinner bike" of Transaction 2 was 27% - 50% higher than the prevailing market price¹¹⁵;
- According to the Expert Report, the three quotations had been "produced from the same pattern or template, and [had] not been produced by different businesses, as purported".

378. With the foregoing in mind, the Chamber took into account that by way of response, Mr. Shohag had stated that:

- Generally speaking, the BFF, upon reviewing the applicable quotations, would award the relevant work to the bidder with the lowest price, hence the selection of *Fitness Inside* as the winning vendor;
- Since the 'camera and video recorder' were not considered part of the Gym, such item(s) were not considered for the tender demand;

¹¹¹ Cf. page 21 of the Final Report of the Investigatory Chamber – "Dear Sir Thanks for your query. Here is the quotation for your gymnasium. Please check the attachment. If you need further query please feel free to ask. Thanks and Regards".

¹¹² Cf. page 21 of the Final Report of the Investigatory Chamber – "foam rollers (100 pieces), mats (100 pieces) and spinning bike (10 pieces)".

¹¹³ Page 21 of the Final Report of the Investigatory Chamber.

¹¹⁴ Ibid.

¹¹⁵ According to the Final Report of the Investigatory Chamber (see page 22), as stated by Kroll, once such price discrepancies were notified to the BFF "a completely new procurement process was conducted for the purchase in accordance with the policy" and that subsequently, "the payment was approved and the amount was reduced by **41% compared to the initially quoted amount**".

- None of the vendors provided any quotations for elastic bans since the former were not available with the applicable vendors. With respect to the GPS vests, the BFF had apparently received the same as a donation from the club Fortis FC Club¹¹⁶;
- No actual or physical investigation had been undertaken by FIFA as to the "*genuineness of the Quotations and/or the vendors*";
- The Expert Report was unreliable given that its conclusions were not based on original documentation and in any case did not render any concrete opinion, rather only mentioning that the applicable quotations for Transaction 2 *may* have appeared to not be from different companies;
- "[Q]uite deliberately and openly so as to generate bids that could then be more readily and easily compared", the BFF had provided prospective bidders with templates for their bids which explained the similarities in formatting between the competing quotations and undermined the Expert's inferences in this regard.

379. Against this background, with respect to the Accused's submissions regarding the apparent templates provided by the BFF to the applicable bidders, the Chamber once again wished to point out that – other issues identified in connection with Transaction 2 notwithstanding – the Accused had not provided any further evidence in this regard (e.g. a copy of the apparent template, proof of the alleged template's provision to the applicable vendor(s) by the BFF etc.) in the context of the present proceedings.

380. Furthermore, the Chamber could only repeat its observations and conclusions in connection with Transaction 1 in so far as the Accused's comments on the Expert Report were concerned (cf. par. 374 *supra*).

381. This being said, likewise in a similar fashion to Transaction 1, the Chamber proceeded to underline that regardless of whether or not templates had indeed been provided by the BFF to the applicable bidders, this did not discount or outweigh the various other anomalies identified by the Final report in relation to the quotations concerned, such as i) the aforementioned price discrepancy; ii) the seemingly changeable email addresses of the vendors; iii) the identical wording in the email communications containing the quotations received for *Fitness Inside* and *Multi Trade*; iv) the unsettling fact that Mr. Mohiuddin had initially signed the mentioned covering email as a representative of *Fitness Inside* before immediately re-sending the quotation as a representative of *Multi Trade*; v) the 'retrospective' date of the quotation provided by *Fitness Inside*, and; vi) the fact that of the vendors requested to provide a quotation, only, remarkably, the winning vendor – *Fitness Inside* – was listed as a vendor within the BFF's records – elements for which the Accused seemingly had no explanation(s) beyond his submission(s) that generally speaking, the applicable work was awarded to the bidder with the lowest price and alluding to the apparent fact that no actual/physical investigation had supposedly been undertaken by FIFA as to the "*genuineness of the Quotations and/or the vendors*".

382. As such, in view of its considerations as outlined above and after having scrutinized the information/documentary evidence at its disposal, the Chamber found to its comfortable satisfaction that the quotations received for Transaction 2 were false and/or had been falsified.

¹¹⁶ Which the Accused purported to have saved approximately BDT 60,000 / BDT 65,000 of the BFF's funds.

(iii) *Interior renovation work – FIFA Consultant Room (Transaction 3)*

383. With regards to Transaction 3, the Chamber noted from the Final Report that the BFF had received three quotations in November 2022 from the vendors *Everland Builders*, *Ma Thai & Interior* and *A.J Construction* regarding the potential purchase of items which were to be used for “*Interior work for the FIFA Consultant Room*”¹¹⁷.
384. In this context, as with the previous Transactions, the Final Report had distinguished a number of apparent issues/irregularities, including several which had been identified by Kroll or the Expert (Mr. Medina Casado) in their respective reports, which the IC considered indicated that the applicable quotations for Transaction 3 had been falsified:
- The vendors *Ma Thai & Interior* and *A.J Construction* had both provided quotations dated 24 November 2022, even though each vendor had respectively provided their quotations to the BFF *via* email on 27 November 2022 and with only a four-minute difference between said communications (at 09:29h and 09:33h);
 - The quotations of *Ma Thai & Interior* and *A.J Construction* were received by the BFF two days after the Comparative Statement of quotations took place on 25 November 2022, which the Investigatory Chamber considered to be a strong indication that the quotations provided by *Ma Thai & Interior* and *A.J Construction* had been prepared retrospectively and with the intention of creating an “*appearance of compliance with the procurement process*”¹¹⁸;
 - The request from the BFF sent to *A.J Construction* to provide a quotation was addressed to the email address aj.conostraction@gmail.com whereas, within the quotation provided by *A.J Construction* for Transaction 3, their email address was mentioned as being aj.construction@gmail.com;
 - Of the fourteen items listed in the applicable Requisition Form, some items, such as item 5 “*Celling (As per requirement)*” lacked specifications regarding the nature of the work involved (what were the required dimensions *etc.*), such specifications seemingly neither being provided by accompanying documents or otherwise by the BFF when requesting the quotations for Transaction 3 from the applicable vendors. This said, despite the lack of any detailed specifications, strikingly, all three vendors quoted 15 (fifteen) items, which, though presented in a different order, were identically bolded, contained the same errors and were formatted in a table format¹¹⁹;
 - According to the Expert Report, the three quotations had been “*produced from the same template, from the same source, not from different businesses*” and “*fully match[ed] in different document aspects*”.
385. The above being recognised, the Chamber subsequently acknowledged the submissions of Mr. Shohag with respect to Transaction 3, which could be summarised as follows:

¹¹⁷ Page 22 of the Final Report of the Investigatory Chamber.

¹¹⁸ Page 25 of the Final Report of the Investigatory Chamber.

¹¹⁹ By way of example, please see the extract from page 26 of the Final Report at par. 102 *supra*.

- Mr. Rahman (the BFF Operations Manager) had visited the FIFA Consultant's room with the vendors in order to confirm the specifics needed for its renovation – as such, according to the Accused, the *“items were increased/finalised after the visit”*;
- Generally speaking, the BFF, upon reviewing the applicable quotations, would award the relevant work to the bidder with the lowest price (hence the selection of *Everland Builders* as the winning vendor);
- No actual or physical investigation had been undertaken by FIFA as to the *“genuineness of the Quotations and/or the vendors”*;
- The Expert Report was unreliable given that its conclusions were not based on original documentation and in any case the Accused considered it *“quite shocking”* that the Expert Report had stated that the quotations were all made by *“the same staff from the same origin”* without there being any *“physical verification of the businesses of the vendors”* ;
- The Expert's intentions were questionable since it appeared that he was *“drawing the same conclusions over and over without any verification at all”*;
- *“[Q]uite deliberately and openly so as to generate bids that could then be more readily and easily compared”*, the BFF had provided prospective bidders with templates for their bids which explained the similarities in formatting between the competing quotations and undermined the Expert's inferences in this regard.

386. The above being summarised, with respect to the Accused's submission(s) regarding the apparent templates provided by the BFF to the applicable bidders, the Chamber again emphasised that the Accused had not provided any further evidence in this regard in the context of the present proceedings.

387. Furthermore, the Chamber referred to its observations and conclusions in connection with Transaction 1 and Transaction 2 in so far as the Accused's comments on the Expert Report not being based on original documentation were concerned (cf. pars. 374 and 380 *supra.*).

388. The above being recalled, the Chamber next wished to express its reservations concerning the Accused's comments on pars. 117 and 118 of the Final Report, *i.e.* that the BFF Operations Manager Mr. Rahman had apparently visited the FIFA Consultant Room with the vendors in order to confirm the specifics needed for its renovation and which had allegedly resultantly led to the *“items [being] increased/finalised after the visit”* – this, given that the applicable email chains on file between the BFF and the vendors concerning the provision of quotations for Transaction 3, had made no mention of such an alleged 'visit' and neither had Mr. Shohag provided any substantiating evidence in this regard. In particular, the Chamber, considering the timeline involved for Transaction 3, deemed it highly doubtful that between the BFF's requests to the vendors for quotations on 24 November 2022, the comparative analysis of the quotes which strangely took place on 25 November 2022 and the receipt of *Ma Thai & Interior* and *AJ Construction's* quotations on 27 November 2022, that (especially in the absence of any evidence to the contrary) such a meeting took place, especially when considering that the dates of 26-27 November 2022 spanned the course of a weekend.

389. In any case, the Chamber remarked that even if such an alleged meeting between the BFF Operations Manager and the vendors had taken place, this did not explain why within the quotations received from the vendors, despite the initial lack of specifications provided in the BFF's requests to the vendors for quotations in relation to Transaction 3, quoted 15 (fifteen) items, which, as mentioned in the Final report, though presented in a different order, were identically bolded, contained the same errors and were formatted in a table format¹²⁰.
390. Moreover, in addition to the foregoing, the Chamber could not ignore the several other 'problems' identified in relation to the quotations provided for Transaction 3, such as i) the seemingly changeable email address of the vendor *A.J Construction*; ii) the 'retrospective' dates of the quotations provided by *Ma Thai & Interior* and *A.J Construction*, and; iii) the incoherent timeline between the provision of the quotations from the vendors and the date on which the applicable Comparative Statement of the quotations took place. In particular, the Chamber noted that the Accused had provided no plausible explanation for such elements.
391. Therefore, in view of the foregoing and the above-outlined numerous elements pointing against the quotations' authenticities, the Adjudicatory Chamber was comfortably satisfied that some of the quotations received for Transaction 3, if not all, were false and/or had been falsified.

(iv) Interior renovation work – BFF Refereeing Consultant Room (Transaction 4)

392. Finally, with regards to Transaction 4, the Chamber noted from the Final Report that whilst initially five vendors were requested to provide quotations¹²¹, the BFF ultimately received only three quotations in January 2023 from *Everland Builders*, *Ma Thai & Interior* and *A.J Construction* for the potential purchase of items in relation to "*Interior or furnished for BFF Refereeing Consultant Room*"¹²²
393. In this context, as with Transactions 1, 2 and 3, the Final Report had likewise ascertained a number of apparent issues/irregularities - including several which had been identified by Kroll or the Expert (Mr. Medina Casado) in their respective reports - which the IC considered as indication that the applicable quotations for Transaction 4 had been falsified:
- Whilst eight items were listed in the applicable Requisition Form for Transaction 4, the quotations received all listed nine items with the same separation of the 'Chairs' item being split into two rows (thereby counting as 'two items')¹²³;
 - The vendors *Ma Thai & Interior* and *A.J Construction* provided quotations with the exact same item descriptions and with identically bolded contents and the "*same errors and format*"¹²⁴;
 - The website mentioned on the quotation provided by *Everland Builders*, '*everlandbuilders.com*', could not be located. However, another website, '*everlandbuildersbd.com*', was identified and which had the same format, logo and phone number *as per* the relevant quotation. This said, the Final Report

¹²⁰ By way of example, please see the extract from page 26 of the Final Report at par. 102 *supra*.

¹²¹ According to the Final Report, the vendors *Everland Builders*, *Ma Thai & Interior*, *A.J Construction*, *Apon Trade Link* and *Decor In* were all requested by the BFF to provide a quotation for the items listed in the applicable Requisition Form for Transaction 4. However, ultimately, only *Everland Builders*, *Ma Thai & Interior* and *A.J Construction* ended up submitting bids to the BFF (cf. pages 27-29 of the Final Report).

¹²² Page 27 of the Final Report of the Investigatory Chamber.

¹²³ By way of example, please see the extract from page 30 of the Final Report at par. 118 *supra*.

¹²⁴ Page 30 of the Final Report of the Investigatory Chamber.

stipulated that the "*directors and clients of [the latter] vendor [appeared] to be European*"¹²⁵ which the IC considered "*very unlikely for a local company in Bangladesh*"¹²⁶;

- As was likewise the case for the concerned quotation in Transaction 3, the request from the BFF sent to *A.J Construction* to provide a quotation was addressed to the email address aj.conostraction@gmail.com whereas, within the quotation provided by *A.J Construction* (for Transaction 4), their email address was mentioned as being aj.construction@gmail.com;
- According to the Expert Report, the three quotations had been "*produced from the same template or pattern, and [were] subject to the same origin and not from different document sources*".

394. With the foregoing in mind, the Chamber took into account that no particular evidence or comments had been submitted by the Accused in relation to the abovementioned issues, this, beyond his repetition of his previously mentioned general submissions that:

- Generally speaking, the BFF, upon reviewing the applicable quotations, would award the relevant work to the bidder with the lowest price;
- No actual or physical investigation had been undertaken by FIFA as to the "*genuineness of the Quotations and/or the vendors*";
- The Expert Report was unreliable given that its conclusions were not based on original documentation and in any case the Accused considered it "*quite shocking*" that the Expert Report had "*comment[ed] on all four of the transactions in a common manner*" without there being any "*actual or physical verification of the business of the vendors*";
- "[Q]uite deliberately and openly so as to generate bids that could then be more readily and easily compared", the BFF had provided prospective bidders with templates for their bids which explained the similarities in formatting between the competing quotations and undermined the Expert's inferences in this regard.

395. Taking into account the above, the Chamber continued its analysis by once again emphasising with respect to the Accused's submission(s) regarding the apparent templates provided by the BFF to the applicable bidders, that the Accused had not provided any further evidence in this regard in the context of the present proceedings.

396. Moreover, the Chamber likewise again referred to its above observations and conclusions in relation to Transactions 1, 2 and 3 in so far as the Accused's comments on the Expert Report not being based on original documentation were concerned (cf. pars. 374, 380 and 387 *supra*).

397. As such, in view of the above and taking into account the outlined series of 'issues' the Final Report had identified/listed in relation to Transaction 4 and the quotations concerned (cf. par. 393 *supra*.) and for which the Accused had provided no satisfactory justification or explanation, upon its review of the case file at hand,

¹²⁵ Page 30 of the Final Report of the Investigatory Chamber.

¹²⁶ *Ibid*.

the Adjudicatory Chamber was comfortably satisfied that the quotations received for Transaction 4 were false and/or had been falsified, particularly when taking into account the similarities identified between them.

b) The involvement of Mr. Shohag in the Transactions

398. Having established that the foregoing facts had occurred, namely that false (and/or falsified) quotations had been used in support of the Transactions, the Chamber next wished to examine the extent (if indeed any) of Mr. Shohag's involvement/participation(s) in the Transactions at hand.

399. According to the Final Report, Mr. Shohag had been 'deeply involved' within the Transactions as "one of [the] officials with decision-making powers"¹²⁷ and had apparently participated in "key phases of the processes"¹²⁸, such as the 'Comparative Statement of the Quotations' whereby the winning vendor was selected and the issuance of purchase orders, as summarized by the following table:

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

¹⁷⁰In copy of the communication sent by vendor TMS.

¹⁷¹Mr. Shohag's "seal" and signature appeared on all the received quotes.

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

[Extract page 34 of the Final Report]

400. In this context, the Chamber subsequently acknowledged that the Accused had stressed within his position that:

- i) He had not been part of the vendor selection in any capacity (*i.e.* the choice of which vendor(s) the request(s) for quotation(s) had been sent to);
- ii) He only signed the approval of the applicable requisitions once they had already been recommended, checked and approved beforehand by the concerned BFF departments/officials of the BFF;

¹²⁷ Page 34 of the Final Report of the Investigatory Chamber.

¹²⁸ Ibid.

- iii) With respect to the purchase order(s), he *"furnished the job as per art. 38 of the BFF Statutes (Representation and Signature)"* as a *"routine job"*;
- iv) The 'Comparative Statements of Quotations' were prepared following the receipt of the relevant quotations and were checked/reviewed/authenticated by the pertinent BFF officials/departments and subsequently signed by the former, before, *"as per the line of approval"* being placed before Mr. Shohag, whom submitted that if any of the applicable signatures of the other BFF officials were not provided before such point, he would not himself sign the Comparative Statement(s) as all of the other individual's signatures were *"indispensable"* for the Transactions;
- v) As the BFF General Secretary, Mr. Shohag did not verify each and every email address of the vendors *etc.* or review every detail of the quotations – the BFF Procurement Officer having been appointed to undertake such functions under the supervision and direction of the BFF Finance Department;
- vi) He did not sign the quotations of Transactions 1, 3 and 4 and has *"no idea"* how he's been associated with the receipt of quotations for Transaction 2 in the Final Report, given that all the quotations were received by the BFF Procurement Officer - the IC cannot interpret 'receiving quotations' and 'the reviewing/checking/authentication of quotations' in the same way;
- vii) With regards to Transactions 1 and 4, when receiving the quotations, Mr. Shohag was kept in email copy (alongside other BFF officials) by only one of the relevant vendors and therefore did not even *"notice/open"* the applicable email, since it wasn't *"his responsibility to follow the communication[s] with vendors"*. As such, from these *"single discarded email communication[s]"*, according to Mr. Shohag it cannot be termed that he was *"part of the process of 'Receiving Quotations'"* for Transactions 1 and 4;
- viii) The BFF General Secretary was not responsible for requesting, receiving or even reviewing any quotations for any specific work or supply – such responsibilities lying with the BFF Procurement Officer, in consultation with the BFF Operations Manager and the BFF Chief Financial Officer.

401. In this context, the Chamber first observed that Mr. Shohag had not outright denied his involvement at certain stages of the processes for each of the Transactions in which falsified quotations had been used as supporting documentation. Indeed, the Chamber remarked that Mr. Shohag's submission(s) in this respect had rather focused on the minimization of his contribution(s) and/or his apparent lack of responsibility with respect to the checking/reviewing/approving/authenticating/preparing required at the various stages of the Transactions by implicating other individuals (principally other BFF officials) and assigning them the (majority share of any) accountability for the former. In particular, such work, according to Mr. Shohag, was allegedly not within his responsibilities as the (then) BFF General Secretary and in most instances, he purportedly only ever placed his signature 'at the recommendation of' or 'following the endorsement or assessment' of those who came before him *"as per the line of approval"*.

402. This said, in the view of the Chamber, on the basis of the examination of the entirety of the case file at its disposal and as exhibited by way of the above table, it was undeniable that Mr. Shohag had been involved in several stages of the procurement processes for the Transactions in which false (and/or falsified) quotations had been utilized. In particular, the approval of the applicable Requisition Forms for the Transactions (Mr. Shohag having signed each of the pertinent Requisition Forms across the Transactions), the requests for

quotations across the Transactions (Mr. Shohag being kept in copy across the emails in each of the Transactions by means of which the quotations were requested from the vendors), the 'Comparative Statement of Quotations' (Mr. Shohag having signed each of the pertinent 'Comparative Statement of Quotations' across the Transactions), the receipt and/or at the least, the review of, the quotations for Transaction 2 (Mr. Shohag having signed each of the quotations received for Transaction 2) and the issuance of the Work/Purchase Orders for Transactions 3 and 4 (Mr. Shohag signing as the sole signatory and sender of the Purchase Order communications for Transactions 3 and 4 respectively).

403. In this sense, taking into account the above, the Chamber could only concur with the stipulations of the Investigatory Chamber in the Final Report in so far that, quite clearly, Mr. Shohag had been 'deeply involved' within the Transactions as *"one of [the] officials with decision-making powers"*, his signature being *"crucial for the conclusion of the selection of the vendor as well as for the payment of the transaction"*¹²⁹ – i.e. without which, the Transaction process(es) would never have been completed.
404. Besides and more specifically, the Chamber was not convinced by the Accused's claim(s) that it was not his *"duty to review the quotations"*; that the issuance of the corresponding work order(s) was/were a *"mere formality"* on his part in his capacity as the then BFF General Secretary or; that he could not be considered to have 'received the quotations' from the vendors for Transactions 1 and 4 as he simply did not *"open/notice"* the applicable emails - this, when considering the Chamber's aforesaid determination that Mr. Shohag had been (fundamentally) involved in several stages of the procurement processes for the Transactions. Put differently, the Chamber was resolute that Mr. Shohag could not simply invoke the overarching argument that 'it was not his function as the BFF General Secretary to verify or scrutinize the quotations', whilst in unison and irreconcilably, concurrently continue to perform (a) fundamental role(s) in the Transactions' processes and carry out all other related orders and/or so-called formalities.

c) Legal assessment

405. Having established that the abovementioned facts had occurred, namely, that for the Transactions false and/or falsified quotations had been used as supporting documentation and that Mr. Shohag had been deeply and fundamentally involved in the Transactions concerned, the Adjudicatory Chamber next examined, in reference to its above-outlined stipulations regarding art. 25 FCE, whether these circumstances amounted to a violation on the prohibition on forgery and falsification on the part of the Accused, as stated in the Final Report.
406. In this context, the Chamber began by recalling that there was nothing within the case file to suggest that Mr. Shohag had himself forged or falsified the applicable quotations – the Final Report stating outright that the IC had been unable to identify the issuer of the falsified documentation – but rather that by endorsing and/or approving the Transactions at hand, he had acted deliberately, or at the least, recklessly, in light of the fact that Mr. Shohag would/should have examined/assessed, before ultimately approving, the supporting documentation to each of the Transactions (which included the falsified quotations) by way of his (pivotal) participation/involvement in the various stages of the former, such as at the 'Comparative Statement of Quotations'¹³⁰ stage¹³¹. This, whilst also taking into account that by the time the Transactions had occurred, the 'previous' investigation proceedings which had led to the FED-299 Decision, in which one of the main allegations

¹²⁹ Pages 35 and 37 of the Final Report of the Investigatory Chamber – see, in particular, par. 175 & footnote no. 173.

¹³⁰ See *supra*. Mr. Shohag having signed each of the pertinent 'Comparative Statement of Quotations' across the Transactions.

¹³¹ See at par. 168 of the Final Report – the 'Comparative Statement of Quotations' document *"reflected the assessment of the quotes and the reasoning for the selection of the provider"*.

had also been 'forgery and falsification' and concerning analogous transactions, had already been opened on 28 April 2022.

407. With regards to the latter point, by way of elaboration, the Chamber wished to clarify that by the time the Transactions identified in the present proceedings had taken place, Mr. Shohag had unquestionably been fully aware of the allegations concerning (the use of) forged or falsified quotations/documents associated with the 'previous' investigation proceedings opened on 28 April 2022. In particular, as mentioned, these 'previous' investigation proceedings had led to the FED-299 Decision and concerned analogous transactions. Nevertheless, despite his awareness of these allegations concerning forgery and falsification, Mr. Shohag did not i) appear to have exercised any further caution when assessing/reviewing the quotations at the basis of the Transactions in the present case, or; ii) refrain in any capacity from granting his approval of and/or endorsing Transactions which (once again) had relied on falsified documentation.
408. In any event, notwithstanding the above, given that, in the view of the Chamber, some of the irregularities within/similarities between the (falsified) quotations at the basis of the Transactions (as outlined *supra.*) were so plainly manifest, the Chamber regardless could only conclude that if Mr. Shohag had exercised the degree of diligence expected of a General Secretary of a member association, he would have realised that the quotations used to support the Transactions had been falsified, or at the very least, should have questioned their authenticity (this even more so being the case in light of the initiation of the proceedings which had led to the FED-299 Decision).
409. Against this background, the Chamber subsequently proceeded to recount the pertinent CAS jurisprudence and once more pointed out from the *Worawi Makudi v. FIFA Award* that "indirect intent" or "*dolus eventualis*" was the minimum form of intent required for an action, or lack of action, to constitute a breach of art. 25 FCE.¹³² In particular, the Chamber remarked from the aforementioned Award that the CAS had noted that "*this issue ha[d] been extensively addressed in CAS jurisprudence, particularly in the context of anti-doping rule violations*" with "[o]ne CAS panel" stating the following in this respect:

(...) "This Panel holds that the term "intent" should be interpreted in a broad sense. Intent is established – of course – if the athlete knowingly ingests a prohibited substance. However, it suffices to qualify the athlete's behaviour as intentional, if the latter acts with indirect intent only, i.e. if the athlete's behaviour is primarily focused on one result, but in case a collateral result materializes, the latter would equally be accepted by the athlete. If – figuratively speaking – an athlete runs into a "minefield" ignoring all stop signs along his way, he may well have the primary intention of getting through the "minefield" unharmed. However, an athlete acting in such (reckless) manner somehow accepts that a certain result (i.e. adverse analytical finding) may materialize and therefore acts with (indirect) intent" (...).

Following the definition of "intent" given in Article 19.3 FIFA ADR it follows that in order for the anti-doping rule violation to be committed intentionally, the Player i) must have known that there was a significant risk that his conduct might constitute or result in an anti-doping rule violation; and ii) manifestly disregarded that risk".

410. In this context, applying the principles of the foregoing Award to the circumstances at hand, the Chamber understood from the former that if Mr. Shohag had acted recklessly (or indeed deliberately) within the context

¹³² CAS 2018/A/5769 *Worawi Makudi v. FIFA*

of the various procurement procedures/processes related to the Transactions supported by falsified quotations, such as failing to take the necessary precautions, he could consequently be found guilty of the use of false/falsified documentation in violation of art. 25 FCE - this, especially when considering his established 'deep involvement' within the Transactions at hand as "*one of [the] officials with decision-making powers*" and his awareness of the existing allegations concerning forgery and falsification within the BFF at time the Transactions occurred¹³³.

411. As such, with the foregoing in mind and in consideration of its above deliberations and determinations, the Chamber deemed it evident that Mr. Shohag had acted recklessly and likewise plainly failed to exercise his duties as the BFF General Secretary responsibly when granting his approval of and/or endorsing the Transactions which relied on the falsified documentation, in breach of art. 25 FCE. In this respect, the Chamber wished to emphasise that if Mr. Shohag had examined the (falsified) quotations with the standard of care required/expected and/or been more diligent, he would have realised, or at the very least paused to question or examine, the authenticity of the applicable (falsified) quotations – such responsibilities being unavoidable on Mr. Shohag's part when accounting for his position as the highest-ranking BFF official concerned in the circumstances and his deep and fundamental involvement/participation in the Transactions at hand.
412. In this sense, and with respect to its above determinations, the Chamber additionally wished to remark that it was neither contending nor seeking to establish that Mr. Shohag could be assigned sole and individual responsibility to the exclusion of any other persons with regards to the various other (BFF) officials involved within the processes at the basis of the Transactions, but that neither could it endorse the Accused's submissions that he could, by virtue of the involvement of such others, consequently absolve himself of any and all responsibilities in this regard. Mr. Shohag was, after all, at the applicable times, the General Secretary of the BFF - the highest-ranking BFF official involved in the Transactions - and to attempt to exonerate himself of all accountability with regards to the use of the falsified documentation to support Transactions paid or expected to be paid for with FIFA funds, when his signature appeared more than once at the various stages, was a contention which the Chamber considered it could not stand.
413. Lastly, and as a final remark, in so far as the BFF Investigative Report was concerned, the Chamber pointed out that on the basis of the wording of art. 70 (4) FCE, it was not prevented from submitting the former after the Hearing for the parties' additional comments – this, when acknowledging that the Chamber had only proceeded with its deliberations in the present case once the additional comments on the BFF Investigative Report had been received from the parties/the applicable deadline had passed.
414. In this context, the Chamber however wished to emphasise that in any event, it viewed the BFF Investigative Report to be of secondary value *only*, and stressed that its deliberations and conclusions as outlined above were maintained independently of any of the indications of the BFF Investigative Report.

d) Conclusion

415. In light of the above reasoning, the Chamber found that Mr. Shohag had, in his capacity as the General Secretary of the BFF, made use of false and/or falsified documents, namely the quotations, in order to support the

¹³³ By virtue of the aforementioned 'previous' investigatory proceedings which had been opened on 28 April 2022 (involving analogous transactions) and which had led to the FED-299 Decision.

procurement and payment processes for Transactions 1-4 that were paid, or expected to be paid, with FIFA Forward funds, in breach of art. 25 FCE

416. In continuation, by way of his violation of art. 25 FCE, the Chamber found that Mr. Shohag had likewise failed to i) behave in a dignified manner and demonstrate commitment to an ethical attitude, and; ii) act in accordance with his fiduciary duty¹³⁴ towards FIFA and the BFF, and had therefore also failed to comply with both art. 14 FCE – *General duties* and art. 16 FCE– *Duty of loyalty*, respectively.

D. Summary

417. To summarise the above, the Chamber considered that the information and evidence on file and, in particular, as contained in the Final Report, demonstrated to its comfortable satisfaction that Mr. Shohag had, whilst maintaining the position of General Secretary of the BFF, used false and/or falsified documents within the scope of Transactions 1-4, in particular by signing documents relating thereto without first verifying and/or scrutinizing the (false and/or falsified) quotations concerned, and had therefore breached art. 25 FCE. By extension, Mr. Shohag was also found to have breached arts. 14 and 16 FCE, in so far that he had thereby both failed to behave in an ethical/dignified manner and to act in accordance with his fiduciary duty towards BFF and FIFA.

E. Determination of the sanction(s)

418. The violations of the FCE by Mr. Shohag having been established, the Chamber subsequently considered the sanction(s) to be imposed.
419. According to art. 6 (1) FCE, the Chamber may pronounce the sanctions described in the FCE, the FIFA Disciplinary Code (**FDC**) and the FIFA Statutes.
420. For the sake of good order, the Chamber underlined that it was responsible to determine the scope and extent of any sanction and shall take into account all relevant factors of the case, including the nature of the offense, the offender's assistance and cooperation, the motive, the circumstances, the degree of the offender's guilt, the extent to which the offender accepts responsibility and whether the person mitigated his guilt by returning the advantage received, where applicable (art. 9 FCE).
421. In particular, when evaluating the appropriate sanctions to be imposed, the Chamber should also take into consideration the seriousness of the violation(s) and the endangerment of the legal interest(s) protected by the applicable provisions of the FCE.
422. Against this background, the Adjudicatory Chamber pointed out that the Accused had been found guilty of violating arts. 14, 16 and 25 FCE in relation to the use of false/falsified quotations in order to justify transactions

¹³⁴ Art. 16 (1) FCE – "(...) **A breach of fiduciary duty occurs when, inter alia, someone who is placed in a position of responsibility or trust acts in a way that is detrimental to the interests of FIFA, the confederations, associations, leagues or clubs or is likely to damage their reputation**" (emphasis added).

See also, Decision of the Adjudicatory Chamber passed on 19 November 2020, Adj. ref. no. 09/2020 Mr. Ahmad Ahmad, par. 266 – "In general terms, a fiduciary duty is defined as a legal obligation by which one person (the fiduciary) must protect and promote the interests of another (the beneficiary). Conversely, **a breach of fiduciary duty occurs when someone who is placed in a position of trust, acts in a way that is detrimental to the interests of the beneficiary or is likely to damage its reputation**" (emphasis added).

- paid, or expected to be paid, with FIFA funds – the established infringement of art. 25 FCE corresponding to the most serious of the allegations levelled against Mr. Shohag.
423. In this context, as a starting point, the Chamber first remarked that as the Accused had held several prominent and senior positions in football, most eminently, the position of General Secretary of the BFF for over ten (10) years, he had therefore been part of the executive body of the BFF and in a position of some noticeable power and authority.
424. Resultantly, by virtue of the prominence of the Accused's position(s), the Chamber underlined that Mr. Shohag had been expected to uphold the highest standards of professionalism and to serve as a role model to the football-community by *inter alia* preserving and promoting the integrity of the sport, this particularly being the case given that, significantly, he had been appointed as the General Secretary of the BFF. However, rather than maintaining these expectations, Mr. Shohag had engaged in unethical conduct and *inter alia* used false/falsified documents to justify the use of FIFA funds.
425. In particular, noting that the Accused had served as the General Secretary of BFF for more than ten (10) years, the Chamber undoubtedly considered Mr. Shohag as a highly experienced professional football official on the basis of both his extensive background in football and his years of activity in this regard.
426. Moreover, the Chamber underlined that by virtue of such high-ranking position within football and his likewise high-levels of experience, it was even more so the case that irrefragable standards of behaviour were expected from the Accused, this, alongside the expectation that he maintains additional levels of diligence, particularly with respect to ensuring compliance with the provisions of the FCE and to upholding FIFA's ethical values. This said, despite such lengths of experience and position of authority within the BFF, the Chamber observed that the Accused's conduct demonstrated a clear pattern of disrespect for the core principles and values of the FCE – Mr. Shohag having violated and/or breached multiple provisions of the Code.
427. Furthermore, the Chamber also noted that despite the magnitude of the evidence levelled against him, Mr. Shohag had not expressed any particular awareness and/or admission of his wrongdoing, and neither had he showed any degree of remorse for his actions, despite the detriment caused by his conduct to football as a sport.
428. In continuation, whilst acknowledging that the FED-299 Decision had been notified *inter alia* to the Accused on 14 April 2023 and had been appealed before the CAS, the Chamber was nevertheless alarmed that despite the opening of the pertinent investigatory proceedings related to the FED-299 Decision on 28 April 2022, and, subsequently, the associated adjudicatory proceedings on 01 November 2022 – the former concerning i) *inter alia* (similar if not identical) allegations of forgery and falsification and; ii) analogous transactions to the Transactions in the present proceedings - Mr. Shohag had ostensibly exercised no greater caution and had continued to participate/be involved in Transactions 1-4 despite their being supported by plainly false/falsified documentation, thereby demonstrating his complete lack of diligence in this regard. Indeed, particularly with respect to Transactions 3 and 4, which occurred in late November 2022 and February 2023 respectively, the Chamber noted that at such time(s) Mr. Shohag would have been in possession of the Final Report of the Investigatory Chamber pertinent to the FED-299 proceedings and thus fully aware of its contents¹³⁵

¹³⁵ See Enclosure 24 to the Final Report – 'Final report in relation to investigation with reference number FED-235'.

429. In this sense, whilst acknowledging that the present case could not be considered as a case of recidivism pursuant to art. 12 FCE, the Chamber nevertheless could only consider the foregoing as an aggravating circumstance and the infringements committed by Mr. Shohag to be of a particularly serious nature in view of the Accused's ostensibly systematic and continuous unethical behaviour(s) with respect to the use of falsified documents.
430. This said, and the above notwithstanding, the Chamber did acknowledge, as already mentioned *supra.*, that Mr. Shohag was not the sole individual involved within the procurement processes at the basis of the Transactions – this element, whilst not exonerating the Accused from his responsibilities or excusing his conduct in any capacity, being considered as a mitigating factor by the Chamber in its evaluations of the appropriate sanction(s) to be imposed.
431. Against this background, the Chamber recalled that under art. 10 FCE, in case of concurrent violations of the Code, such as in the present case where Mr. Shohag was found to be in breach of arts. 14, 16 and 25 FCE, the sanction should be based on the most serious violation and recalled that the most serious violation in the present proceedings related to the Accused's established infringement of art. 25 FCE – *Forgery and falsification.*
432. In this respect, the Chamber recounted that in accordance with the Code, established violations of art. 25 FCE provided not only for the imposition of a ban on taking part in any football-related activity for a minimum of two (2) years, but also for the imposition of a fine of at least CHF 10,000. This said, the Chamber emphasised that in any case, it would be guided by the principle of proportionality, taking into account all the circumstances of the case at hand.
433. Therefore, having considered all the elements of the case file, with particular consideration being afforded to i) Mr. Shohag's awareness of the existing/analogous allegations against him by way of the investigatory /adjudicatory proceedings leading to the FED-299 Decision concerning forgery and falsification, ii) Mr. Shohag's lack of diligence with respect to the evidently falsified quotations and; ii) the Accused's responsibility as the (then) BFF General Secretary to have managed the BFF in accordance with the highest of ethical standards; the Chamber considered that a ban from taking part in any kind of football-related activity at national and international level (administrative, sports or any other) for three (3) years, as well as a fine of CHF 20,000, were the appropriate and proportionate measures to be imposed upon the Accused in light of the offences committed.
434. In particular, the Chamber deemed that these sanctions were the only sanctions which would produce the necessary deterrent effect with regards to Mr. Shohag's reprehensible conduct, which, as aforementioned, was of a serious nature.
435. Finally, for the sake of good order, the Chamber specified that the ban comes into force as soon as this decision is communicated in accordance with art. 44 (1) FCE.

III. DECISION OF THE ADJUDICATORY CHAMBER

1. Mr. Abu Nayeem Shohag is found responsible for having breached art. 14 (General duties), art. 16 (Duty of loyalty) and art. 25 (Forgery and falsification) of the FIFA Code of Ethics, in relation to the use of false and/or falsified documentation in order to support transactions which were paid, or expected to be paid, with FIFA funds, whilst serving as the General Secretary of BFF.
2. Mr. Abu Nayeem Shohag is hereby banned from taking part in any kind of football-related activity at national and international level (administrative, sports or any other) for a duration of three (3) years, as from the notification of the present decision.
3. Mr. Abu Nayeem Shohag is ordered to pay a fine to the amount of CHF 20,000.
4. The fine is to be paid within 30 days of notification of the present decision.

FÉDÉRATION INTERNATIONALE
DE FOOTBALL ASSOCIATION



Vassilios Skouris

Chairperson of the Adjudicatory Chamber of the FIFA Ethics Committee

NOTE RELATED TO THE LEGAL ACTION:

According to art. 57 (1) of the FIFA Statutes reads together with art. 84 of the FCE (2023 edition), this decision may be appealed against before the Court of Arbitration for Sport (CAS). The statement of appeal must be sent to CAS directly within 21 days of receipt of notification of this decision. Within another 10 days following the expiry of the time limit for filing the statement of appeal, the appellant shall file a brief stating the facts and legal arguments giving rise to the appeal with CAS.

NOTE RELATED TO THE FINANCIAL SANCTION:

Payment can be made either in Swiss francs (CHF) to account no. 0230-325519.70J, UBS AG, Bahnhofstrasse 45, 8098 Zurich, SWIFT: UBSWCHZH80A, IBAN: CH85 0023 0230 3255 1970 J or in US dollars (USD) to account no. 0230-325519.71U, UBS AG, Bahnhofstrasse 45, 8098 Zurich, SWIFT: UBSWCHZH80A, IBAN: CH95 0023 0230 3255 1971 U, with reference to the abovementioned case number.

NOTE RELATED TO THE PUBLICATION:

The public may be informed about the reasons for any decision taken by the Ethics Committee. In particular, the chairperson of the adjudicatory chamber may decide to publish the decision taken, partly or in full, provided that the names mentioned in the decision (other than the ones related to the party) and any other information deemed sensitive by the chairperson are duly anonymized (cf. art. 37 (3) FCE (2023 edition)).