

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:

Imrul Hasan Sharif, Bangladesh

(Decision FED-482)

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. Imrul Hasan Sharif (**Mr. Hasan** 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. Hasan – whilst maintaining his position as Procurement and Store Officer at 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. Imrul Hasan Sharif is a Bangladeshi citizen whom, during the material timeframe pertinent to the present proceedings, maintained the official football position of BFF Procurement and Store Officer, as shall be explained in further detail *infra*.

II. Preliminary investigations and the opening of proceedings (FED-367)

3. 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'.
4. During its mandate, Kroll found "*several red flags that were informed to the FIFA Compliance division*"¹, with these irregularities subsequently being shared with the Investigatory Chamber on 13 January 2023 and 06 March 2023.
5. On 12 May 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. Hasan may have committed violations of the FCE. Accordingly, on the same date (12 May 2023), Mr. Hasan 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. Hasan was informed by the Chairperson of the IC that, in accordance with art. 65 FCE, 2023 edition, Mr. John

¹ Page 3 of the Final Report of the Investigatory Chamber.

Tougon – member of the IC – had been appointed to lead the investigatory proceedings as the Chief of Investigation.

III. Communications with the BFF

6. 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.
7. 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))”², 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”³.

IV. Communications with the Accused

8. On 15 May 2023, the IC sent a request for a written statement to Mr. Hasan.
9. Since Mr. Hasan failed to respond to the IC’s enquiry, the IC sent additional subsequent reminders on 23 May 2023 and 06 June 2023, both of which remained unanswered – Mr. Hasan failing “to provide his position regarding the allegations”⁴ to the IC.

V. Expert Opinion

10. On 27 March 2023, concerning “the allegations of employing falsified documentation to support the procurement processes to purchase goods within the BFF”⁵, 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”⁶.
11. On 25 April 2023, Mr. Carlos Medina Casado (**the Expert**) submitted his expert opinion to the Investigatory Chamber (**the Expert Report**).

VI. Closure of the investigation proceedings

12. On 07 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.
13. On 16 July 2023, by letter, Mr. Hasan submitted his observations and arguments “essentially confirming and denying certain findings”⁷ made by the Investigatory Chamber.

² Page 4 of the Final Report of the Investigatory Chamber.

³ Ibid.

⁴ Ibid.

⁵ Ibid.

⁶ Ibid.

⁷ Ibid.

14. 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**).

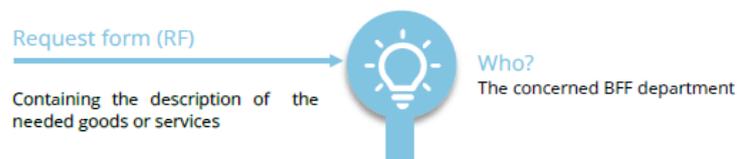
2. Factual findings of the Investigatory Chamber

15. 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

16. 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.
17. 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. Abu Nayeem 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.*
18. 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.**
19. 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.
20. 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 8 of the Final Report of the Investigatory Chamber.

¹¹ Ibid.

¹² Ibid.

¹³ Ibid.



[Extract pages 8-9 of the Final Report]

21. 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;
 - Mr. Abu Hossain – Chief Financial Officer (CFO)¹⁵;
 - Mr. Abu Nayeem Shohag – Former Secretary General¹⁶;
 - Mr. Anupom Sakar – Assistant Head of Finance¹⁷;
 - **Mr. Imrul Hasan Sharif – Procurement and Store Officer;**
 - Mr. Mizanur Rahman – Manager - Operations.
22. 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.
23. 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.
24. 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

25. 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.
26. 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**).

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

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. Abu Nayeem 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 11 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 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. Abdus 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.
28. 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)

29. 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

30. 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]

31. 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.
32. 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).

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.

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

[Extract page 12 of the Final Report]

34. The Final Report stated that according to Mr. Hasan, “*this difference relay on that the BFF IT officer provided the requisition from his initial idea to set up a video conference setup for the conference room*”. However, “*he subsequently discussed this with the suppliers and realized that it is not possible to install or supply the video conference setup as per his primary requisition. Then, to develop the requisition and its specification IT officer discussed the specifications or model of the setup with multiple vendors/suppliers*”²⁸. Based on these discussions and specifications, Mr. Hasan requested quotes from multiple vendors/suppliers through email *as per the “revised specification of the video conference setup mentioned by the BFF IT officer*”²⁹.
35. 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.
36. On 10 September 2022 at 10:38h, the **Mr. Hasan** sent a reminder to Paradise Engineering to submit its quote.
37. 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)”.
38. 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)*”³⁰
39. 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.

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

²⁸ Ibid.

²⁹ Page 13 of the Final Report of the Investigatory Chamber.

³⁰ Ibid.

40. 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".
41. 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.
42. 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), Mr. Hossain (mdabuhossain14@gmail.com), Mr. Sarkar (anupom1982@gmail.com) and Mr. Rahman (mmrahmenbff@gmail.com).
43. 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)**.
44. 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).
45. 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.
46. 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)**.
47. On 10 September 2022, the BFF made a comparative analysis of the quotes provided and selected a winning bidder - 'Paradise Engineering Ltd.'
48. 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

49. The IC submitted that the vendors 'Paradise Engineering Ltd' and 'Total Media Solutions' were connected through a shared representative - Mr. Emrunur Rasid.
50. 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*³¹. Furthermore, it was also observed that "one of the mobile numbers (+8801818744819) provided in the communications coincided"³² – hence the IC concluded that it could "easily establish" that both the quotations were sent by the same person.

Sender Address: pelproject360@gmail.com

Sender 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

51. 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"³³.

(iii) Vendor's favouritism

52. During "the review, Kroll discovered that the requests for quotation were only sent to a few vendors"³⁴, 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

53. 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**"³⁵. These price discrepancies having been verified by Kroll during its ongoing financial monitoring at the BFF.

54. 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.

55. 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"³⁶.

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

³² Ibid.

³³ Ibid.

³⁴ Ibid.

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

³⁶ Enclosure 28 to the Final Report – *Observations made by Mr. Hasan on 16 July 2023.*

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

56. The Final Report states that “[b]ased on the wording of the comparative statement of quotes used in this transaction”³⁷, 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.
57. 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 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”³⁸.

(vi) The Expert's findings

58. 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”³⁹, 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”⁴⁰ (free English translation).

c) Transaction 2: Gym equipment

59. 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 Smalley⁴¹. 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.
60. 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.
61. 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.
62. 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).

³⁷ Page 16 of the Final Report of the Investigatory Chamber.

³⁸ Ibid.

³⁹ Ibid.

⁴⁰ Enclosure 12 to the Final Report, page 31.

⁴¹ Enclosure 19 to the Final Report, page 2.

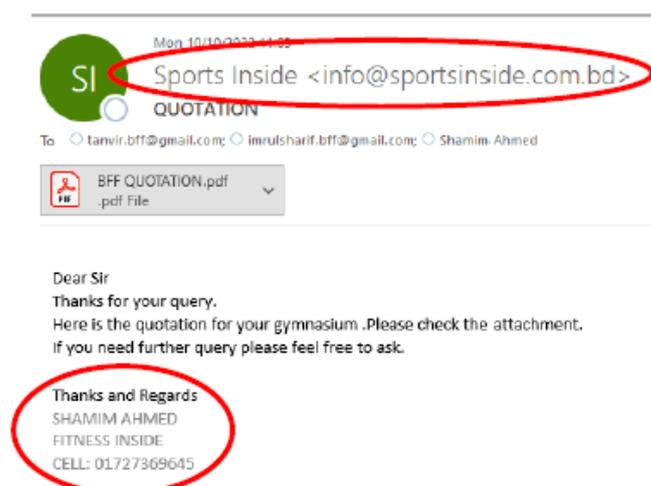
63. On 03 and 11 October 2022, the BFF sent, respectively, quotation requests to the vendors 'Fitness Inside', 'Multi Trade' and 'Sports Inside'. All three of the vendors were requested to provide a quote for the items listed within 'the Requisition Form', except for the aforementioned item 'camera &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

- 100 foam rollers;
- 100 elastic bands;
- 100 mats;
- 10 stationary spinning bikes;
- 60 small, medium and large 'GPS vests'.

64. 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).

65. 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]

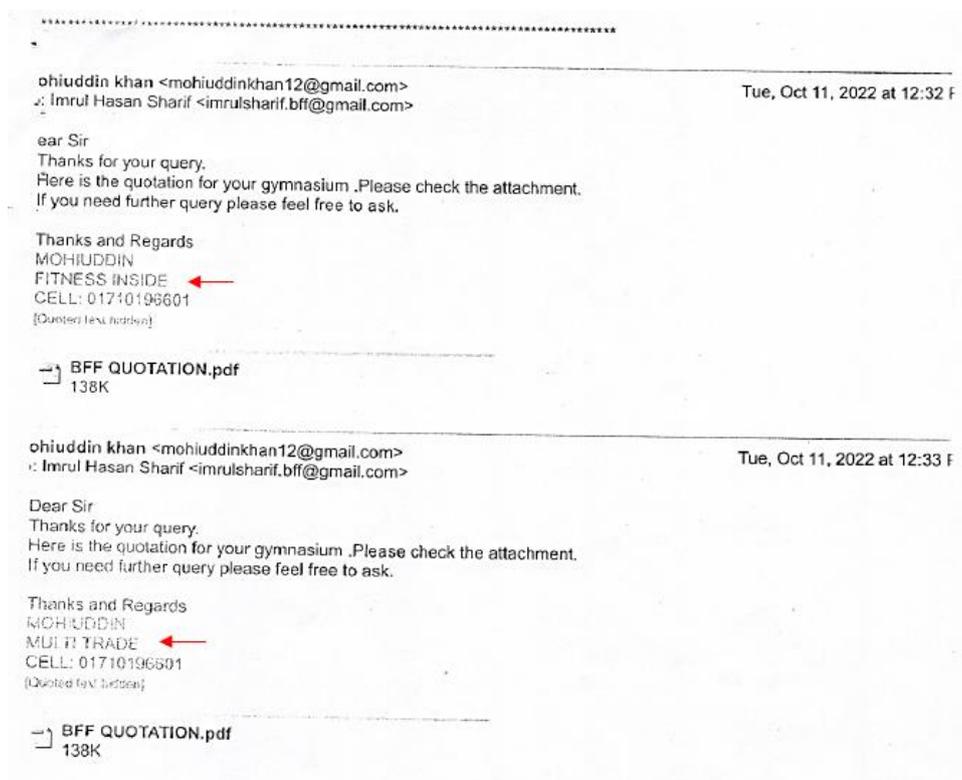
66. The aforementioned quote was signed by Mr. Shamin Ahmed from 'Fitness Inside' with the price for the quoted items, including VAT and AIT, being BDT 959,200 (USD 9,498).

67. 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).

68. 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.

69. 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]

70. 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)**.

71. 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).
72. 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)**.
73. 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).
74. 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.
75. 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

76. 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.
77. 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"⁴².
78. 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"

⁴² Page 21 of the Final Report of the Investigatory Chamber.

(ii) Similarities and errors within the quotes

79. 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).
80. 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"*.
81. 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

82. 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

83. 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.
84. 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

85. 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"*⁴³ (free English translation).

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

86. 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 (*i.e.* the Accused).

⁴³ Enclosure 12 to the Final Report, pages 9, 10, 16, 20 25 and 31.

87. 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. *Celling (As per requirement)*
6. *Vertical Blend (As per requirement)*
7. *24X24 LED Panel Light 5 Pcs*
8. *Bathroom Door 01 Pcs*
9. *Bathroom Tiles (As per requirement)*
10. *Electrical Warring & Accessories (As per requirement)*
11. *Bathroom Sanitary Work (As per requirement)*
12. *Executive Chair 01 Pcs*
13. *Executive Table 01 Pcs*
14. *Side Table 01 Pcs*

[Extract page 23 of the Final Report]

88. 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).
89. 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).
90. 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).
91. According to the Final Report, **Mr. Hasan** stated that Everland Builders submitted a hardcopy of its provided quote directly to the BFF's facilities.
92. 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)**.
93. 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).
94. 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)**.
95. 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.

96. 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)**.
97. 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*".
98. 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).
99. On 26 November 2022, Mr. Shohag (former BFF Secretary General) issued the "*order for services related to the interior work renovation for the FIFA Consultant Room*"⁴⁴.

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

(i) E-mail communications

100. 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.
101. 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).
102. 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.

 **AJ Construction** <aj.conostraction@gmail.com>
to Imrul Hasan Sharif

Sun, Nov 27, 2022, 11:33 PM

You are viewing an attached message. Verizon Mail can't verify the authenticity of attached messages.



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

⁴⁴ Page 25 of the Final Report of the Investigatory Chamber.

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 pages 25-26 of the Final Report]

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

103. 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 – “*Celling (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.
104. 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*”⁴⁵. For example:

| Item as per requests of quotation | Quoted item in all three quotes |
|-----------------------------------|---|
| Celling (As per requirement) | Celling 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

105. 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).

⁴⁵ Page 26 of the Final Report of the Investigatory Chamber.

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

106. 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]

107. 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).

108. 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.

109. In copy of these requests were:

- Mr. Shohag (plannernayeem99@gmail.com);
- Mr. Islam (rafiqulislam.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. 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).

111. 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 (rafiqulislam.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).
112. 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”*⁴⁶.
113. 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.
114. 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).
115. 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.
116. 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).
117. On 09 February 2023, the BFF made a comparative analysis of the quotes and selected Everland Builders as the winning bidder.
118. 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).
119. 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

120. 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:

⁴⁶ Page 28 of the Final Report of the Investigatory Chamber.

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]

121. 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"*⁴⁷ – 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.
122. 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"*⁴⁸.

(ii) Everland Builders' website

123. 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"*⁴⁹.

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

124. The IC submitted that *"[i]dentical to what happened in transaction [3] ('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.

⁴⁷ Enclosure 24 to the Final Report.

⁴⁸ Page 30 of the Final Report of the Investigatory Chamber.

⁴⁹ Ibid.

(iv) The Expert's findings

125. 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 applicable quotations had been *"made with the same template or pattern, being subject to the same origin and not from different documentary sources"*⁵⁰ (free English translation).
126. Finally, the Final Report stated that Mr. Medina Casado resolved that *"[t]he Group 1, 2, 3 and 4 present homologous compositions, on some occasions identical in their content, alignment, order, headings, arrangement of the texts and tables, among other documentary coincidences that indicate the Falseness of these documents"*⁵¹ (free English translation).

IV. Conclusions of the Investigatory Chamber

a) Falsified documents

127. The IC considered that the first question it needed to address was whether or not the documentation used during the identified transactions had been falsified.
128. In this sense, the IC noted that Kroll, during its financial monitoring at the BFF, had raised strong alarms that the documents/quotations used during the concerned transactions and *"produced as to comply with the procurement process"* were falsified.
129. 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"*⁵²), whom had concluded within the Expert Report *inter alia* that the analysed quotations has been produced by a single person/company.
130. 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"*⁵³.

b) Systematic and continuous

131. 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"*⁵⁴.

⁵⁰ Enclosure 12 to the Final Report, pages 09, 14, 19, 24, 28, 29 & 31.

⁵¹ Enclosure 12 to the Final Report, page 31.

⁵² Page 31 of the Final Report of the Investigatory Chamber.

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

⁵⁴ Ibid.

132. Moreover, the IC likewise considered it important to recall that prior to the opening of the investigation the IC had already initiated *“other related investigations for similar conducts against four football officials of the BFF”,* one of whom was a *“high-ranking official of the BFF”* – Mr. Abu Nayeem Shohag, former Secretary General of the BFF (FED-325) – and whom had been *“found to have breached art. 24 FCE 2020 – forgery and falsification – and sanctioned by the FIFA Ethics Committee”*. The IC stated that this decision had been published and notified to the BFF⁵⁵, and that therefore, the *“findings and conclusions reached by the FIFA Ethics Committee were known by the BFF”*⁵⁶.
133. As such, in consideration of the above and in light of the present investigations, the IC concluded that *“the behaviour at the BFF related to the use of falsified documentation was not a single-isolated mistake but (...) [was] a recurrent and repeated problem that detracts the BFF’s finances”*⁵⁷ and that, conclusively, the *“fabrication and use of quotations at the BFF [had] been continuous and systematic”*⁵⁸.

c) Position of Mr. Hasan submitted to the Investigatory Chamber

134. On 16 July 2023, as mentioned *supra*. (cf. par. 13), Mr. Hasan presented his observations to the findings of the IC *via letter*:
135. Mr. Hasan joined the BFF as ‘Procurement and Store Officer’ on 01 January 2022, when *“the BFF did not have any independent procurement department before he joined, it [was] a newly created position”*.
136. As a new person in the Procurement department and without any orientation *“about the job”*, Mr. Hasan stated that it was very difficult for him to realise that the quotations had been falsified as he *“trusted the suppliers because the quotations were being provided over email from different addresses of companies with separate trade licenses”*.
137. According to the Final Report, Mr. Hasan stated that the procurement processes for the relevant transactions were done during his probation period, in which he *“was unable to conceive the process properly”*.
138. On 31 December 2022, after the procurement policy was approved, Mr. Hasan stated that he was *“given proper orientation and the guidelines from FIFA Consultant”*, as such, Mr. Hasan submitted that he *“currently [understood] the scope of his work and started working accordingly”*.
139. In relation to the request(s) for quotations and the selection of a service provider or vendor, Mr. Hasan submitted that he was directly instructed by Mr. Rahman (BFF Manager - Operations) and Mr. Hossain (BFF Chief Financial Officer) to whom he had to *“contact and collect”*.
140. Mr. Hasan stipulated that he did not have any authority to make any decision regarding the purchase of goods and services or in *“the phase of planning”*, but that *“again everything was decided by the Operations and Financial departments”*.

⁵⁵ Information available at: <https://www.fifa.com/legal/media-releases/adjudicatory-chamber-of-the-independent-ethics-committee-sanctions-mr-abu-nayeem-shohag>

⁵⁶ Page 32 of the Final Report of the Investigatory Chamber.

⁵⁷ Page 32 of the Final Report of the Investigatory Chamber.

⁵⁸ Ibid.

d) Mr. Hasan’s particular involvement

141. In the view of the Investigatory Chamber, the key question was whether Mr. Hasan’s particular involvement/participation in the problematic transactions was enough to attribute the wrongful conduct to him.

142. In this respect, contrary to the arguments of Mr. Hasan before the IC, the latter submitted that it had found substantial evidence indicating that Mr. Hasan was deeply involved in the identified transactions as one of the officials (Mr. Hasan being at the pertinent time(s) the BFF Procurement and Store Officer) with decision-making powers. In particular, through its investigations, the IC submitted that *“ten clear steps were identified in relation to the procurement and payment processes”*, with Mr. Hasan having been found by the IC to have been involved with three of these ten steps, including key phases of the processes, such as the request, receipt and revision of the concerned quotations and 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 | | | | |
| 3. Request for Quotation | X | X | X | X |
| 4. Receiving quotations | X | X | X | X |
| 5. Comparative Statement of Quotations | X | X | X | X |
| 6. Purchase order | | | | |
| 7. Services/goods received | | | | |
| 8. Preparing docs for approval | | | | |
| 9. Payment approval | | | | |
| 10. Issuing cheque | | | | |

[Extract page 34 of the Final Report]

143. In this respect, the IC deemed it *“clear that Mr. Hasan was the person with first hand access to the vendors quotations”*⁵⁹ by virtue of his position/charge as BFF Procurement and Store Officer. Moreover, the IC additionally concluded that, in consideration of Mr. Hasan’s apparent involvement(s) within the transactions at hand, as part of the BFF’s personnel responsible for the selection of the winning vendor, Mr. Hasan should have thoroughly reviewed and examined the conditions and costs as outlined within the quotations provided.

144. As a result, the IC concluded that it was reasonable to assume that Mr. Hasan 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.

145. 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

⁵⁹ Page 34 of the Final Report of the Investigatory Chamber.

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) Art. 6 (2) FCE

146. In continuation, the Investigatory Chamber 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, this, 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.

f) In casu

147. In this context, the IC firstly stated that as Mr. Hasan was, at the pertinent times, the BFF Procurement and Store Officer – the person within the BFF whom was in charge of dealing directly with the (applicable) vendors – he was consequently the official whom both *“requested and received first-hand the falsified quotations”*⁶⁰. In this respect, the IC stated that if Mr. Hasan had only *“applied the minimum duty of care”*, he would have apparently *“easily realised that the submitted quotations [had been] sent by colluding providers”*⁶¹.

148. Moreover, the IC secondly deemed it to be the case that Mr. Hasan, together with other BFF officials, had played a *“pivotal role in the conducts of these transactions acting as key decision-makers”*⁶². There being – according to the IC – no doubt that Mr. Hasan’s participation was crucial, as without his review and approval(s), the transactions in question would never have been completed.

149. Lastly, as described above, the IC pointed out once more that the concerned transactions were not finalised *i.e.* paid, nevertheless the IC considered it evident that there was a clear intention from all the parties involved, including Mr. Hasan, to *“proceed with these operations”*. The IC underlining once again that the only reason that the transactions were halted was due to Kroll’s *“identification of issues with the quotations”*. As such, the IC considered that, at the very least *“these transactions [should] be regarded as attempted acts committed by Mr. Hasan”*⁶³.

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

150. The IC stipulated that in accordance with art. 25 FCE, persons bound by the FCE are forbidden from forging a document, falsifying an authentic document or *using a forged or falsified document* – 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.

151. In this sense, the IC acknowledged that it was unable to identify the issuer of the falsified quotations, however, as using the falsified documentation was also a violation of the Code and *“considering the facts and analysis”* as contained within the Final Report, the IC concluded that Mr. Hasan had violated art. 25 FCE for having been involved in procurement and payment processes which were supported with falsified documentation.

⁶⁰ Page 35 of the Final Report of the Investigatory Chamber.

⁶¹ Ibid.

⁶² Ibid.

⁶³ Ibid.

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

152. As a corollary of the above, the Investigatory Chamber further concluded that it was clear that Mr. Hasan had also violated arts. 14 and 16 FCE in “*several instances*”⁶⁴, 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

153. 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. Hasan 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.

C. Proceedings before the Adjudicatory Chamber

1. Opening of adjudicatory proceedings and related communications

154. On 09 October 2023, *via* the FIFA Legal Portal, the Adjudicatory Chamber opened adjudicatory proceedings against Mr. Hasan based on the Final Report *as per* art. 70 FCE. In particular, the applicable communication i) informed Mr. Hasan of his right to request a hearing; ii) provided a copy of the Final Report – along with the entire case file, and; iii) requested Mr. Hasan to submit a written position.
155. On 15 October 2023, Mr. Hasan requested i) an *online* hearing to be held in the present proceedings, and; ii) for interpretation services in Bengali – English to be provided at said hearing.
156. On 30 October 2023, Mr. Hasan was – on behalf of the Chairperson of the Adjudicatory Chamber – *inter alia* 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.
157. On 30 November 2023, the Accused submitted his (written) position to the Secretariat.⁶⁵
158. 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.
159. On 19 January 2024, the Accused and the IC were informed that the requested hearing would take place on 07 February 2024 *via* videoconference. In addition, both the IC and the Accused were i) informed that interpretation services in Bengali – English would be supplied by FIFA during the hearing, and; ii) 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.

⁶⁴ Ibid.

⁶⁵ The Accused’s position is summarized in the following section.

160. On 22 January 2024, the IC provided the Secretariat with the list of attending person(s) whom would be accompanying them at the hearing.
161. On 28 January 2024, the Accused informed the Secretariat that he would be attending the hearing without any accompanying person(s).
162. 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 (with interpretation services in Bengali provided); 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.
163. On 07 February 2024, the scheduled hearing for the present case was held by video-conference (**the Hearing**).⁶⁶
164. On 12 February 2024, following the Hearing and on behalf of the deciding panel of the Adjudicatory Chamber⁶⁷, 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.
165. On 14 February 2024, the Investigatory Chamber provided the Secretariat with its additional comments in relation to the BFF Investigative Report⁶⁸.
166. No additional comments were received from the Accused in relation to the BFF Investigative Report.

2. The written position of Mr. Hasan

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

I. Introductory remarks

168. The Accused submitted that he was the only official whom was newly recruited ("*with less experience in this field*") within the procurement department of the BFF.
169. The Accused joined the BFF as the Procurement and Store Officer on 01 January 2022, "[only] *one and half years* [ago]".
170. The BFF did not have any kind of any independent procurement department before the Accused joined the BFF, 'Procurement and Store Officer' being a newly created position.

⁶⁶ Please see section I. C. 3. *infra.* for further detail(s)/information concerning the Hearing.

⁶⁷ *Ibid.*

⁶⁸ The IC's additional comments in relation to the BFF Investigative Report are summarized in the following section(s).

171. The Accused stated that “[e]arlier all types of purchases were performed by each independent department as per their requisition in collaboration/coordination with the finance department”.
172. Since the Accused was the only official in the procurement department of the BFF and was not offered any orientation, he stated that though it may have seemed that he was the “*decision-maker for planning and procurement of goods and services for the BFF*”, in actuality, he did not have any authority to take any decisions regarding the purchase of goods and services “*and in the phase of planning*”.
173. Prior to the approval of the BFF procurement policy on 31 December 2022, Mr. Hasan stipulated that he was directly instructed by the “*operations manager⁶⁹ & CFO⁷⁰ for choosing a vendor/service provider for purchasing goods and services*” and he did not “*have any authority to put my independent opinion*” – the Accused further stating that the former “*always asked and instructed [him] from where and whom RFQ⁷¹ to be communicated & collected*”.
174. During 2022, “*after receiving the requisition from the respective department*”, the Accused stated that as ‘a BFF Procurement Officer’ he always did the initial arrangements for purchasing and receiving goods and services from various vendors/suppliers “*as per the instructions from the operations and CFO of the finance department*”.
175. Since ‘procurement’ was a new department in the BFF, the Accused, as a “*procurement officer (without orientation)*”, stated that he “*tried to get quotations through email (a newly adopted system) after receiving requisitions from various independent departments (earlier suppliers asked to submit quotations manually directly to [the BFF])*” in order for him to prepare a comparative analysis for the purposes of choosing the best and lowest bidder.
176. As the Accused was a new person in the BFF Procurement Department and without any “*orientation about the job*”, the Accused stated that it was very difficult for him to find out “*the using same template of quotations though I have received quotations over email from different addresses*”.
177. The Accused stated that if anything went wrong during the process(es) of procuring goods and services for the BFF, it was his “*unintentional and unwilling mistake*”.

II. In relation to par. 9 of the Final Report

178. The Accused submitted that as he was an apprentice within a probation period at the relevant time(s), it was possible that “*he did wrong which was wrong direction from [his] supervisor (operations manager and CFO)*” – the former being completely unintentional on the Accused’s part.

III. In relation to par. 25 of the Final Report

179. The Accused performed his ‘procurement process(es)’ as per the instructions he received from the “*operation Manager and CFO of finance department (Direct supervisor)*”.

⁶⁹ The Chamber noted that at the pertinent time(s), the BFF Operations Manager was Mr. Mizanur Rahman.

⁷⁰ The Chamber assumes that ‘CFO’ stands for ‘Chief Financial Officer’ – the Chief Financial Officer of the BFF being Mr. Abu Hossain.

⁷¹ The Chamber assumes that ‘RFQ’ stands for ‘Requests for Quotations’.

180. According to the Accused, initially, the *“operation Manager and CFO of finance department (Direct supervisor)”* directed him in *“every single step of the procurement process”* as previously they had *“completed the procurement process for every requisition”*.
181. The Accused subsequently stated that after he received a *“show [case] from FIFA”*, he was able to understand that the instructions of the Operation Manager and CFO were *“completely wrong”*.
182. The Accused's mistake was *“noncompliance under the pressure and instruction by the supervisors”* without following his own independent opinion and rather following the instructions from his supervisors – the Accused again submitting that *“the mistake”* was *“done wrong”* and completely unintentional.

IV. In relation to par. 32 of the Final Report

183. The Accused submitted that in practice, before the procurement policy was approved on 31 December 2022, the *“operations manager & CFO”* directly provided instructions to him for *“purchasing tasks such as which vendor/service to procure and to whom RFQ was to be communicated”*.
184. Upon received instructions and a decision from *“the operations manager & CFO”* on which vendor/supplier to be *“picked up”*, the Accused would then conduct the procurement process(es).
185. After the procurement policy was approved, the Accused stated that he was given *“proper orientation and guidelines”* by a FIFA Consultant from the Finance & Compliance department – at which point he understood the scope of his work and started working accordingly.
186. As a Procurement Officer, the Accused submitted that ‘recently’, he was *“emailing several categories of vendors for procuring goods and services from the vendor category”*.

V. In relation to par. 43 of the Final Report

187. According to the Accused, the BFF *“IT officer provided the requisition from his initial idea to set up a video conference setup for the conference room.”*
188. Subsequently, the Accused stated that this BFF IT Officer discussed *“this”* with the suppliers and realized that it was not possible to install or supply the video conference setup *“as per his primary requisition”*.
189. In order to *“develop the requisition and its specification”*, the BFF IT Officer discussed the specifications/model of the setup with multiple vendors/suppliers. Based on these discussions and clarified specifications, the Accused stipulated that he had requested quotations from multiple vendors/suppliers *via* email, in line with the *“revised specification of the video conference setup”* provided by the BFF IT Officer.

VI. In relation to pars. 59-63 of the Final Report

190. The Accused admitted that after having received the relevant quote(s), he should have done *“better observation”*.

191. In this context, the Accused put forward that he was not able to go *"in deep and find out the irregularities in the quotations"*.

192. According to Mr. Hasan, (some of) the vendors were not *"enlisted vendors"* because *"these vendors [had] worked in the [BFF] before"* and had been *"tested as certified by the operation[s] manager and CFO"*, which was why he did not *"conceive any suspicions about them"*.

VII. In relation to pars. 68-69 of the Final Report

193. The Accused again admitted that after having received the relevant quote(s), he should have done *"better observation"*.

194. In this respect, the Accused pointed out that *"this period"* was during his *"learning time"* in which he was *"unable to conceive the process properly"*.

195. The Accused assured that in the future, he would be very *"careful and conscious"* about each and every document he receives.

196. The Accused further submitted that *"[a]fter the observation of the FIFA Consultant, it was held for the purchase"*.

VIII. In relation to par. 78 of the Final Report

197. The Accused confirmed that quotations were sought from the vendors 'Fitness Inside', 'Multi Trade' and 'Sports Inside' for Transaction 2.

198. Each of the mentioned vendors had a separate trade license and were *"individual [companies]"* – the Accused could not detect that there was any internal connection between them.

199. After the observations of the *"FIFA Consultants"*, it was *"held for purchase"* and the gym equipment was purchased on a later date following the implementation of the newly approved *"Procurement policy"*.

IX. In relation to pars. 82-83 of the Final Report

200. The Accused stated that he was not aware of any kind of relationship between the vendors 'Fitness Inside', 'Multi Trade' and 'Sports Inside' – as their trade licences and addresses were different, the Accused suspicions were not raised.

X. In relation to par. 92 of the Final Report

201. The Accused stipulated that during his probationary period, in order to communicate with vendor(s)/supplier(s), he received the email addresses of the vendor(s)/supplier(s) from multiple departments of the BFF *"(Operations, Finance, Protocol, Grassroots, Project, Marketing, Competition, and Referee)"*.

XI. In relation to par. 95 of the Final Report

202. The Accused submitted that the 'camera & video recorder system' was not part of the category "GYM Equipment", which was why "those items" were not included in the request for quotation.

XII. In relation to pars. 99-100 of the Final Report

203. The Accused stated that "after the observation of FIFA Consultants, it was put on hold for the purchase and the gym equipment was purchased put on a later date following the newly approved Procurement policy".

XIII. In relation to par. 118 of the Final Report

204. The Accused argued that on 'the quote', the "date was mentioned on the 24th, so the next day note date was mentioned on the 25th".

XIV. In relation to pars. 120-121 of the Final Report

205. According to the Accused, he "requested a quote as per the requisition". The BFF Operations Manager then specifically visited the supplier with respect to the 'FIFA Consultant Room' and gave them "a complete overview of what to do for the interior work".
206. The Accused then stated that *as per "the Supplier's visit, they provide said quotations"* – the fact that the suppliers' trade licences and addresses were different meant that suspicions were not raised about them.

XV. In relation to par. 139 of the Final Report

207. According to the Accused, the "requisition of the Chair is mentioned on row No 7; Boss-1 and Visitor-2 are mentioned there. [He] just split it into steps 7 as per the instructions. Like: 7. Executive Chair- 1, 8. Visitor-2".

XVI. In relation to par. 145 of the Final Report

208. The Accused purported that he would be more conscious in analysing the quotations and accepting services – in particular, the Accused put forward that as each vendor had a different trade license "we cannot be sure of any connection between them".
209. The Accused stated that it would be pertinent for some training to be provided so that himself and others would be able to detect "all these falsified documents".

XVII. In relation to par. 146 of the Final Report

210. The Accused stipulated that since his job description was not fully defined, he always followed the "CFO and operations manager's instructions".

XVIII. In relation to par. 155 of the Final Report

211. The Accused stated that he did not *"understand the tricks of the suppliers"* and that he would have stopped earlier if he had *"caught it"*.
212. The Accused submitted that he would keep an eye out in order to prevent repeating *"such work"* in the future.

XIX. In relation to par. 158 of the Final Report

213. Mr. Hasan argued that he could not have taken any decisions *"here"* because he had no decision-making power(s). The BFF Operations Manager & CFO directly provided instructions to Mr. Hasan for *"purchasing tasks"*, such as which vendor/service to procure and to whom the *"RFQ"* was/were to be communicated.

XX. In relation to par. 159 of the Final Report

214. Mr. Hasan stated with respect to par. 159 of the Final Report that *as per "the procurement process"* and *"as a procurement officer"* he was *"part of this procurement process"*.

XXI. In relation to par. 160 of the Final Report

215. These *"particular transactions"* were promptly red-flagged and halted by Kroll, which is why *"we"* could understand *"where we skipped/missed"*.

XXII. In relation to par. 167 of the Final Report

216. Mr. Hasan *"just followed the Operations Manager and CFO's instructions"* for the procurement process(es). With an overview, the Accused stated that *"several inconsistencies are observed between the documents"*.
217. According to the Accused, after 'that' *"we stopped receiving goods and services from these suppliers"*. The Accused further stating that *"we will put on service or purchase following the newly approved Procurement policy"*.
218. The Accused requested training to be provided in order to detect *"all these falsified documents"*.

3. The Hearing

219. On 07 February 2024, the Hearing was held 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. Imrul Hasan Sharif, Accused.

- 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.

220. During the Hearing, both the Accused 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.

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

221. On 14 February 2024, following the request of the Secretariat (cf. pars. 164 – 166 *supra*.) the IC provided its additional comments in relation to the BFF Investigative Report which can be summarised as follows:
222. The IC argued that the BFF Investigative Report had no probative value as it had not been issued by an independent or impartial body.
223. The IC submitted that according to open sources, on 17 April 2023 *"a few days after the decision of the FIFA Ethics Committee against Mr. Shohag was issued"* 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"*.
224. 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 Committee⁷², whilst the *"remaining two"* were members of the BFF Internal Audit Committee.
225. 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.
226. As such, the IC requested any probative value potentially assigned to the BFF Investigative Report to be discarded by the Adjudicatory Chamber.

⁷² <https://www.bff.com.bd/category/executive-committee>.

II. CONSIDERATIONS OF THE ADJUDICATORY CHAMBER

227. 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

228. 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.

229. 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."

230. As such, taking into consideration that the allegations raised against Mr. Hasan 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*

231. 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. Hasan.

232. 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*

233. The Adjudicatory Chamber subsequently recalled that art. 2 (1) FCE provides that the Code shall *inter alia* apply to "officials".

234. 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 (...)”.
235. Against such background, and referring to the football background of Mr. Hasan⁷³, the Adjudicatory Chamber concluded that, at the time of the reported conduct(s), the latter was a football official *as per* the above definition.
236. As a consequence, the AC considered that the FCE was applicable to Mr. Hasan pursuant to art. 2 (1) FCE.

III. Applicability of the FCE *ratione temporis*

237. As emphasised in the Final Report, the relevant facts described in the previous sections of this decision allegedly occurred between 2022 and 2023⁷⁴, *i.e.* across a time-period when first, the 2020 edition of the FCE was in force⁷⁵ and then subsequently, the 2023 edition of the FCE⁷⁶.
238. 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.”

239. 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 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*).
240. Applying the above to the present proceedings, the Adjudicatory Chamber deemed that the legal provisions of the respective articles of the 2020⁷⁷ edition of the FCE relevant to the case at hand, had indeed been maintained through to the 2023⁷⁸ edition of the Code – the Chamber underlining that whilst the corresponding articles held different provision numbers, they were essentially verbatim⁷⁹ 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.

⁷³ Cf. par. 2 *supra*.

⁷⁴ Cf. in particular, pars. 17-19 of the Final Report of the Investigatory Chamber.

⁷⁵ The 2020 edition of the FCE entered into force on 13 July 2020.

⁷⁶ The 2023 edition of the FCE entered into force on 01 February 2023.

⁷⁷ Respective articles of the FCE 2020 edition: - art. 13 (*General duties*), art. 15 (*Duty of loyalty*) and art. 24 (*Forgery and falsification*).

⁷⁸ Respective articles of the FCE 2023 edition: - art. 14 (*General duties*), art. 16 (*Duty of loyalty*) and art. 25 (*Forgery and falsification*).

⁷⁹ 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.*”

241. 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

242. 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).

243. 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.

244. 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"*⁸⁰.

245. 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)"*⁸¹.

246. 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).

247. This being established, the Adjudicatory Chamber stressed that the case at stake presented serious allegations against Mr. Hasan and that the potential consequences for the latter could therefore be severe if the relevant charges would be established⁸². By way of consequence, the Adjudicatory Chamber concluded that it *"should have a high degree of confidence in the quality of the evidence"*⁸³.

248. 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*

⁸⁰ 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.

⁸¹ CAS 2019/A/6439 Samson Siasia v. FIFA.

⁸² 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"*.

⁸³ CAS 2018/A/5906 Kyle Cesare v. UEFA.

*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)*⁸⁴.

249. 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)⁸⁵.
250. Having clarified the foregoing, the Adjudicatory Chamber subsequently turned to focus of the merits of the case at hand.

B. Merits of the case

251. As a preliminary remark, the Adjudicatory Chamber pointed out that the matter at stake related to various purported breaches of the FCE by Mr. Hasan, whom during his tenure as the BFF Procurement and Store Officer, 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.
252. In particular, the Adjudicatory Chamber noted that, according to the Investigatory Chamber, the Accused had:
- Granted his approval for transactions which relied on falsified 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 – his participation being crucial as without his review and approval, the concerned transactions would never have been completed.
253. In view of the above and taking into account, in particular, Mr. Hasan’s submission(s) within his position (cf. *supra.*), 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.
254. 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). This, before turning to address, respectively, Mr. Hasan’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).

⁸⁴ CAS 2019/A/6669 Sayed Ali Reza Aghazada v. FIFA; CAS 2013/A/3256 Fenerbahce SK v. UEFA

⁸⁵ CAS 2018/O/5713 International Association of Athletics Federations (IAAF) v. Russian Athletic Federation (RUSAF) & Yuliya Kondakova.

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

255. 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).
256. 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.⁸⁶
257. Having clarified the above, the Adjudicatory Chamber subsequently directed its focus to the relevant allegations levied against the Accused in this regard, as outlined within the Final Report.

II. Factual assessment

258. To begin with, the Adjudicatory Chamber noted that the Final Report *inter alia* reported that the Accused, in his capacity as the BFF Procurement and Store Manager, 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.
259. 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 sole aim*"⁸⁷ 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. Hasan 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*"⁸⁸ that the applicable quotations were falsified documents.
260. In continuation, the Chamber wished to highlight that the Final Report had not alleged that Mr. Hasan himself had forged or falsified the applicable documentation, but rather that by way of his 'deep involvement' within the Transactions, it was "*only logical to expect that as part of the BFF's personnel responsible for vendor selection*"⁸⁹

⁸⁶ CAS 2018/A/5769 Worawi Makudi v. FIFA

⁸⁷ Page 32 of the Final Report of the Investigatory Chamber.

⁸⁸ Page 34 of the Final Report of the Investigatory Chamber.

⁸⁹ Page 34 of the Final Report of the Investigatory Chamber.

Mr. Hasan should have “*thoroughly reviewed and scrutinized the conditions and costs outlined in the provided quotations*”⁹⁰ thereby ‘easily’ realising their falsification.

261. 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. Hasan 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)

262. 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*”⁹¹.

263. 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*”⁹²;
- 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*”⁹³. The only listed vendor being *Paradise Engineering*, which, coincidentally, was selected as the winning vendor;
- 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 price⁹⁴;
- 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

⁹⁰ Ibid.

⁹¹ Page 11 of the Final Report of the Investigatory Chamber.

⁹² Page 15 of the Final Report of the Investigatory Chamber.

⁹³ Ibid.

⁹⁴ According to the Final Report of the Investigatory Chamber (see page 16), 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*”.

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*”.

264. With the foregoing in mind, the Chamber noted that, in particular, within his position the Accused had not *per se* disputed either the irregularities highlighted in the Final Report in relation to Transaction 1 or the IC’s subsequent conclusion that the supporting quotations for this Transaction had been falsified, his arguments rather being directed towards his apparent inability to have recognised such irregularities (*inter alia* due to the fact that he was ‘still learning’ whilst under his probation period and his alleged reliance upon the instructions/endorsements of the “*operations manager & CFO*”).

265. As such, having summarised the above, 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.

266. Additionally, the Chamber noted 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 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.

267. 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)

268. 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*”⁹⁵/ the items as listed within the applicable ‘Requisition Form’⁹⁶.

269. 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:

⁹⁵ Page 18 of the Final Report of the Investigatory Chamber.

⁹⁶ See par. 59 *supra.* & Enclosure 19 to the Final Report.

- 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.
- Both of the email communications containing the quotations separately received for *Fitness Inside* and *Multi Trade* contained identical wording⁹⁷;
- 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 items⁹⁸;
- 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"⁹⁹;
- 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*"¹⁰⁰;
- 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;

⁹⁷ 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".

⁹⁸ Cf. page 21 of the Final Report of the Investigatory Chamber – "foam rollers (100 pieces), mats (100 pieces) and spinning bike (10 pieces)".

⁹⁹ Page 22 of the Final Report of the Investigatory Chamber.

¹⁰⁰ Ibid.

- 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 price¹⁰¹;
- 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".

270. With the foregoing in mind, the Chamber took into account that by way of response, the Accused did not dispute the irregularities mentioned in the Final Report with respect to Transaction 2, nor the IC's conclusion that the quotations used as supporting documentation had been falsified – Mr. Hasan rather again focusing on his apparent 'inexperience', his related failure(s) to detect any irregularities between the pertinent quotations and the purported fact that he was always "just follow[ing] the Operations Manager and CFO's instructions".

271. This being established, similarly to its above deliberations in relation to Transaction 1, the Chamber proceeded to underline the various anomalies identified by the Final report in relation to the quotations concerned in Transaction 2, 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.

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

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

273. 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 *AJ Construction* regarding the potential purchase of items which were to be used for "Interior work for the FIFA Consultant Room"¹⁰².

274. 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 *AJ 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

¹⁰¹ 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**".

¹⁰² Page 23 of the Final Report of the Investigatory Chamber.

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*”¹⁰³;
- 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 format¹⁰⁴;
- 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*”.

275. The above being recognised, the Chamber subsequently acknowledged, as had likewise been the case with Transactions 1 and 2, that the Accused had not disputed the above-outlined irregularities in relation to Transaction 3 nor the IC’s related conclusion that the quotations for Transaction 3 had been falsified.

276. As such and with the foregoing in mind, the Chamber proceeded to underline that it could not ignore the several ‘problems’ identified above 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.

277. 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.

¹⁰³ Page 25 of the Final Report of the Investigatory Chamber.

¹⁰⁴ By way of example, please see the extract from page 25 of the Final Report at par. 104 *supra*.

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

278. Finally, with regards to Transaction 4, the Chamber noted from the Final Report that whilst initially five vendors were requested to provide quotations¹⁰⁵, 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”¹⁰⁶
279. 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’)¹⁰⁷;
 - 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”¹⁰⁸;
 - 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 stipulated that the “directors and clients of [the latter] vendor [appeared] to be European”¹⁰⁹ which the IC considered “very unlikely for a local company in Bangladesh”¹¹⁰;
 - 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 “made with the same template or pattern, being subject to the same origin and not different documentary sources”.
280. With the foregoing in mind, the Chamber took into account that, again, the Accused had not contested the irregularities mentioned in the Final Report nor the IC’s conclusion that the quotations used in connection with Transaction 4 had been falsified.
281. Therefore, 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, upon its review of the case file at

¹⁰⁵ 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).

¹⁰⁶ Page 27 of the Final Report of the Investigatory Chamber.

¹⁰⁷ By way of example, please see the extract from page 30 of the Final Report at par. 120 *supra*.

¹⁰⁸ Page 30 of the Final Report of the Investigatory Chamber.

¹⁰⁹ *Ibid.*

¹¹⁰ *Ibid.*

hand, 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. Hasan in the Transactions

282. 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. Hasan’s involvement/participation(s) in the Transactions at hand.

283. According to the Final Report, Mr. Hasan had been ‘deeply involved’ within the Transactions as “one of [the] officials with decision-making powers”¹¹¹ and had apparently participated in “key phases of the processes”¹¹², such as requesting, receiving and revising the concerned quotations and participating in the ‘Comparative Statement of the Quotations’ whereby the winning vendor was selected, 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 | | | | |
| 3. Request for Quotation | X | X | X | X |
| 4. Receiving quotations | X | X | X | X |
| 5. Comparative Statement of Quotations | X | X | X | X |
| 6. Purchase order | | | | |
| 7. Services/goods received | | | | |
| 8. Preparing docs for approval | | | | |
| 9. Payment approval | | | | |
| 10. Issuing cheque | | | | |

[Extract page 34 of the Final Report]

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

- i) He was a new recruit within the BFF procurement department and lacked any experience, Mr. Hasan having only joined the BFF as the Procurement and Store Officer on 01 January 2022;
- ii) The BFF had had no independent procurement department before Mr. Hasan joined – ‘BFF Procurement and Store Officer’ being a newly created position – and at the relevant time(s) he was still an apprentice within his probation period;
- iii) He was the only official in the BFF procurement department and was not offered any form of “orientation” for the role;

¹¹¹ Page 33 of the Final Report of the Investigatory Chamber.

¹¹² Ibid.

- iv) Prior to the approval of the BFF procurement policy on 31 December 2022, the Accused was directly instructed by the *"operations manager¹¹³ & CFO¹¹⁴ for choosing a vendor/service provider for purchasing goods and services"* and had no authority to provide his independent opinion – Mr. Hasan further stating that the former *"always asked and instructed [him] from where and whom RFQ¹¹⁵ to be communicated & collected"*;
- v) He performed his 'procurement process(es)' *as per* the instructions he received from the *"operation Manager and CFO of finance department (Direct supervisor)"* and if he 'did wrong' during the process(es) for procuring goods and services for the BFF, it was completely unintentional on his part and an unwilling mistake;
- vi) Prior to a *"show [case] from FIFA"*, the *"operation Manager and CFO of finance department (Direct supervisor)"* directed him in every single step of the applicable procurement processes;
- vii) His mistake(s) was/were due to the *"pressure and instruction by [his] supervisors"*, whose instructions he followed rather than his own independent opinion;
- viii) After the BFF procurement policy was approved on 31 December 2022, he was given *"proper orientation and guidelines"* by a FIFA Consultant and was then able to understand that the instructions given to him by the BFF Operations Manager and CFO were *"completely wrong"*;
- ix) He admitted that after having received the relevant quotations for the Transactions, he should have 'observed better' and in the future would be very *"careful and conscious"* about each and every document he received - recognising that 'with an overview' several *"inconsistencies [could be] observed between the documents"*;
- x) Some of the vendors for the Transactions were not *"enlisted vendors"* because such vendors had *"worked in the [BFF] before"* and had been *"tested as certified by the [O]peration[s] manager and CFO"*, which is why the Accused did not *"conceive any suspicions about them"*;
- xi) He had not *"under[stood] the tricks of the suppliers"* and would have stopped earlier if he had *"caught it"*;
- xii) He had no decision-making power(s) and always just followed the *"CFO and operations manager's instructions"* for the procurement process(es);
- xiii) He requested training to be provided in order to detect *"all these falsified documents"*.

285. In this context, the Chamber first observed that Mr. Hasan had not denied his involvement(s) or role(s) in the procurement processes for each of the Transactions in which falsified quotations had been used as supporting documentation. Indeed, the Chamber remarked that Mr. Hasan's submission(s) in this respect had primarily focused on his lack of experience, lack of 'decision-making powers' and apparent reliance upon the instructions/directives of other BFF officials/his superiors, principally the BFF Operations – Manager (Mr. Mizanur Rahman) and the BFF Chief Financial officer (Mr. Abu Hossain), whose instructions he stipulated to

¹¹³ The Chamber noted that at the pertinent time(s), the BFF Operations Manager was Mr. Mizanur Rahman.

¹¹⁴ The Chamber assumes that 'CFO' stands for 'Chief Financial Officer' – the Chief Financial Officer of the BFF being Mr. Abu Hossain.

¹¹⁵ The Chamber assumes that 'RFQ' stands for 'Requests for Quotations'.

have followed at 'every single step of the applicable procurement processes' for the Transactions. In particular, according to Mr. Hasan, any and all 'mistake(s)/action(s) purported to have been undertaken by him – such as, for example, at which point and to whom (*i.e.* to which vendors/suppliers) the requests for quotations were to be made – were apparently executed on the strict instructions of the aforementioned individuals, the Accused submitting that he only ever acted on Mr. Hossain's and Mr. Rahman's orders in light of their "*pressure and instruction[s]*" from their position(s) of authority and taking into account his own personal lack of any form of "*proper orientation*" and/or experience.

286. In this sense, in the view of the Chamber, as exhibited by way of the above table and as was anyway uncontested by the Accused, it was undeniable that Mr. Hasan 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 Chamber deemed it evident that the Accused had been involved in i) the various requests for quotations issued across the Transactions (Mr. Hasan having sent multiple emails in each of the Transactions by means of which the quotations were requested from the applicable vendors); ii) the receipt of the quotations for the Transactions (Mr. Hasan having received multiple email communications by means of which the quotations were provided to the BFF by the pertinent vendor(s)) and; iii) the 'Comparative Statement of Quotations' (Mr. Hasan having signed each of the pertinent 'Comparative Statement of Quotations' across the Transactions).
287. This said however, despite its conclusions as maintained above and whilst it agreed that i) Mr. Hasan had most definitely been 'involved' within the Transactions at hand and; ii) his participation(s) had been essential with respect to completion(s) of the former, the Chamber nevertheless found that it could not entirely concur with the stipulations of the Investigatory Chamber in the Final Report, in so far that it was anyway clear to the Chamber – on the basis of the examination of the entirety of the case file at its disposal and, indeed, Mr. Hasan's submitted arguments – that Mr. Hasan could, in the given circumstances, categorically not be considered as "*one of [the] officials with decision-making powers*"¹¹⁶, as contended by the Final Report.
288. More specifically, the Chamber was convinced by the Accused's submission(s) that i) he had had no decision-making role(s)/power(s) or authority/ies to provide his own independent opinion at the various stages of the procurement processes for the Transactions, and; ii) he had acted *as per* the instructions/directives he received from his superiors/other BFF officials such as the "*operation Manager and CFO of finance department (Direct supervisor)*". The foregoing being even more so the case, when considering that i) Mr. Hasan had only joined the BFF in January 2022, ii) the role of 'BFF Procurement and Store Officer' had been a newly created position and iii) Mr. Hasan appeared to have still been within his probation period at the time(s) when some, if not all, of the Transactions had occurred.
289. Put differently, the Chamber was comfortably satisfied that Mr. Hasan had distinctly lacked autonomy/intent with respect to his participation(s)/involvement(s) in the Transactions at hand, his action(s) rather being undertaken at the bequest/direction of his superiors within the BFF, this, especially when accounting for his lack of experience/guidance and/or orientation in his (new) role as the BFF Procurement and Store Officer.

¹¹⁶ Page 33 of the Final Report of the Investigatory Chamber.

c) *Legal assessment*

290. 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, whilst Mr. Hasan had been involved in the Transactions concerned, he had lacked 'decision-making power(s)' in this regard, 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.
291. In this context, the Chamber began by recalling that there was nothing within the Final Report/case file to suggest that Mr. Hasan had himself (or at the request of others) 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 – the Final Report rather suggesting that by endorsing and/or approving the Transactions at hand, Mr. Hasan had not acted with the required diligence in so far that he 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 participation(s)/involvement(s) in the various stages of the former, such as at the 'Comparative Statement of Quotations'¹¹⁷ stage¹¹⁸.
292. 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.¹¹⁹ 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".*
293. In this context, applying the principles of the foregoing Award to the circumstances at hand, the Chamber understood from the former that if Mr. Hasan could be considered to have acted without the degree of diligence expected of him in the context of the various procurement procedures/processes related to the

¹¹⁷ See *supra*. Mr. Hasan having signed each of the pertinent 'Comparative Statement of Quotations' across the Transactions.

¹¹⁸ The Comparative Statement of Quotations' document reflecting an assessment of the applicable quotations provided and denoting the reasoning for the selection of the winning vendor for the concerned transaction.

¹¹⁹ CAS 2018/A/5769 *Worawi Makudi v. FIFA*

Transactions (supported by falsified quotation), he could consequently be found guilty of the use of false/falsified documentation in violation of art. 25 FCE.

294. As such, with the foregoing in mind and in consideration of its above deliberations and determinations, whilst 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 plain, at the same time, by virtue of Mr. Hasan's inexperience, lack of guidance in his role at the BFF, reliance upon the instruction(s) of his superiors, unfamiliarity with the applicable procurement process(es) at the BFF (and indeed, up to a point, their correct method(s) of implementation) and lack of 'decision-making power(s)' as established above, the Chamber deemed it evident that Mr. Hasan could not be said to have acted without the degree of diligence which was to be expected of him, within the context of the specific circumstances at hand.
295. As a result, in view of the foregoing and the above being determined, the Chamber consequently considered that it could not conclude to its comfortable satisfaction that Mr. Hasan could be found to be in breach of art. 25 FCE and accordingly decided that the charges brought against him in this regard should be dismissed.
296. In continuation, the Chamber further determined that it followed that the Accused similarly could not be determined to have breached his duty of loyalty pursuant to art. 16 FCE, such a violation being intrinsically linked to Mr. Hasan's ability to have been placed in a position of responsibility/trust in which he could have acted in detriment to the interests of the BFF and/or FIFA or damaged the latter's reputation(s) – something which, considering his position at the 'end of the chain of command'/'bottom of the pyramid' within the hierarchy/structure at the BFF concerned in the present proceedings, the Chamber considered he distinctly lacked.
297. This said, the Chamber however wished to point out, notwithstanding its preceding determinations, that it nevertheless remained that pursuant to art. 14 FCE, Mr. Hasan was *inter alia* required to have been aware of the importance of his duties and concomitant obligations and responsibilities in his capacity as an official of the BFF/his role as the BFF Procurement and Store Officer.
298. As such, whilst the Chamber found it appropriate that the charges against Mr. Hasan concerning arts. 25 and 16 FCE were to be dismissed, it nevertheless remained comfortably satisfied that Mr. Hasan, by his conduct(s)/action(s) as described above, principally, his utter reliance upon the directives/instructions of other BFF officials without appropriately exercising the duties and responsibilities inherent to his position as the BFF Procurement and Store Officer, had acted in violation of his general duties pursuant to art. 14 FCE.
299. 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.
300. 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.

C. Summary

301. To summarize 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. Hasan had, whilst maintaining the position of BFF Procurement and Store Officer, breached art. 14 FCE in so far that he had failed to behave in an ethical/dignified manner and be aware of the importance of his duties and concomitant obligations and responsibilities in his capacity as an official of the BFF/his role as the BFF Procurement and Store Officer.

D. Determination of the sanction(s)

302. The violation(s) of the FCE by Mr. Hasan having been established, the Chamber subsequently considered the sanction(s) to be imposed.

303. 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.

304. 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).

305. 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.

306. Against this background, the Adjudicatory Chamber pointed out that the Accused had been found guilty of violating art. 14 FCE in relation to his involvement(s) in the Transactions which were supported by false/falsified quotations in order to justify payment, or expected payment, with FIFA funds.

307. In this context, as a starting point, by virtue of the Accused's position in the BFF, the Chamber underlined that Mr. Hasan had been anticipated to uphold the expected standards of professionalism by *inter alia* preserving and promoting the integrity of the sport. However, rather than maintaining these expectations, Mr. Hasan had been connected with, however unintentionally, unethical conduct by way of his described involvement(s) with the Transactions (which were supported by falsified documentation) - the former demonstrating some level of disregard for the provisions of the Code on the part of the Accused.

308. As a result, the Chamber was of the opinion that the Respondent's behaviour was unbecoming of a football official and therefore warranted the imposition of sanction(s) accordingly. FIFA, as the international governing body of football, having a direct interest in deterring similar conducts, which undermine the trust placed in the organization by football officials and third parties worldwide.

309. This being said however, and indeed the above notwithstanding, the Chamber afforded due attention to Mr. Hasan's assistance and cooperation during both the investigatory and adjudicatory proceedings in the present

case. Moreover, the Chamber took into consideration that, as aforementioned, it was apparent from the case file that Mr. Hasan had not possessed any length of experience in his position as the BFF Procurement and Store Officer and had likewise placed substantial degree(s) of reliance upon the instructions of, in particular, Mr. Abu Hossain and Mr. Mizanur Rahman, whom represented figures of authority given their respective position(s) within the BFF as Chief Financial Officer and Manager of Operations (at the pertinent time(s)).

310. Similarly, the Chamber likewise took into account that Mr. Hasan had expressed an acute degree of remorse for his actions, acknowledged his 'mistakes' and had even requested training in order to help him detect "*all these falsified documents*" in the future.
311. Furthermore, the Chamber subsequently acknowledged that, up until the present proceedings, Mr. Hasan had presented a clean record, the Accused lacking any known precedents or previous records of any infringements of the FIFA regulations – the Chamber insisting however, that whilst these elements did not exonerate the Accused from his responsibilities or excuse his conduct in any capacity, they did serve as mitigating factors for consideration by the Chamber in its evaluations of the appropriate sanction(s) to be imposed.
312. In this respect, against this background, the Chamber recalled that in accordance with the Code, established violations of art. 14 FCE provided for the imposition of a ban on taking part in any football-related activity for a maximum of two (2) years and for the imposition of a fine of at least CHF 10,000. This said however, the Chamber, taking into account the mitigating factors as outlined above and all the circumstances of the present proceedings, considered that in application of art. 9 (2) FCE, the imposition of (a) lower sanction(s) than the minimum foreseen under art. 14 FCE was/were justified in the present circumstances. In addition, the Chamber emphasised that in any event it would be guided by the principle of proportionality, taking into account all the circumstances of the proceedings at hand.
313. Therefore, having considered all the elements of the case file, the Chamber deemed that whilst the violation committed by Mr. Hasan was serious, it considered that the imposition of a warning, as well as an order to complete compliance training were the appropriate, proportionate and warranted measures which were to be imposed upon the Accused in light of the offences committed.
314. In particular, the Chamber deemed that these sanctions would produce the necessary deterrent effect whilst also taking into account the applicable mitigating elements as outlined-above.

III. DECISION OF THE ADJUDICATORY CHAMBER

1. Mr. Imrul Hasan Sharif is found responsible for having breached art. 14 (General duties) of the FIFA Code of Ethics in relation to his involvement(s), whilst serving as the BFF Procurement and Store Officer, in transactions which were supported with false and/or falsified documentation and which were paid, or expected to be paid, with FIFA funds.
2. Mr. Imrul Hasan Sharif is hereby ordered to undergo compliance training provided by FIFA. In particular, it is the responsibility of Mr. Imrul Hasan Sharif to contact FIFA within the next 30 (thirty) days following the notification of this decision in order to determine the organisational aspects of the aforementioned training.
3. Mr. Imrul Hasan Sharif is hereby issued with a warning with respect to his future conduct.

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 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)).