

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:

Mizanur Rahman, Bangladesh

(Decision FED-484)

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. Mizanur Rahman (**Mr. Rahman** 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. Rahman – whilst maintaining his position as Manager of Operations 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. Mizanur Rahman is a 56 (fifty-six) year-old Bangladeshi citizen, born on 11 February 1968.
3. Mr. Rahman holds the official football position of ‘Manager – Operations’ at the BFF, such position having been held by the Respondent since 11 October 2020 and within the material timeframe pertinent to the present proceedings, as shall be explained in further detail *infra*.

II. Preliminary investigations and the opening of proceedings (FED-368)

4. Since 15 April 2021, as part of an ‘action plan’ agreed between the BFF and FIFA, the company Kroll Associates (India) Private Ltd. (**Kroll**) had been monitoring the financial procedures in place at the BFF in relation to the use of FIFA funds - such ‘monitoring’ including the oversight of all the funds provided to the BFF by FIFA, whether under the FIFA Forward Development Programme or any other development programme. Moreover, this monitoring also constituted spot checks on the BFF’s use of its own funds, funds provided by the local government, as well as funds provided by the AFC, in order to avoid any so-called ‘double-dipping’.
5. During its mandate, Kroll found “*several red flags that were informed to the FIFA Compliance division*”¹, with these irregularities subsequently being shared with the Investigatory Chamber on 13 January 2023 and 06 March 2023.
6. 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. Rahman may have committed violations of the FCE. Accordingly, on the same date (12 May 2023), Mr. Rahman was notified of the opening of formal investigatory proceedings against him, which at that stage, concerned the possible breaches of arts. 14

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

(*General duties*), 16 (*Duty of loyalty*) and 25 (*Forgery and falsification*) of the FCE 2023 edition. In addition, Mr. Rahman was informed by the Chairperson of the IC that, in accordance with art. 65 FCE, 2023 edition, Mr. John Tougon – member of the IC – had been appointed to lead the investigatory proceedings as the Chief of Investigation.

III. Communications with the BFF

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

9. On 15 May 2023, the IC sent a request for a written statement to Mr. Rahman. Since Mr. Rahman failed to respond to the IC’s enquiry, the IC sent additional subsequent reminders on 23 May 2023 and 06 June 2023.
10. On 10 June 2023, Mr. Rahman submitted his position to the IC regarding the allegations brought against him.

V. Expert Opinion

11. On 27 March 2023, concerning “the allegations of employing falsified documentation to support the procurement processes to purchase goods within the BFF”⁴, 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”⁵.
12. 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

13. 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.
14. No comments and/or observations were submitted by the Accused to the IC in relation to the investigation files/documentation provided on 07 July 2023.

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

³ Ibid.

⁴ Ibid.

⁵ Ibid.

15. 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**).

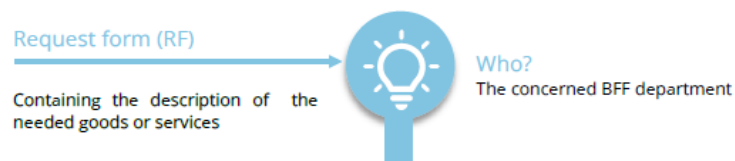
2. Factual findings of the Investigatory Chamber

16. 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

17. 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.
18. 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]⁶ then they collect three quotations from the vendors. If it is more than BDT 1,000,000 [USD 12,060.00]⁷ then we apply tender procedure"⁸.*
19. 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"⁹. In "such cases"¹⁰, 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"¹¹.**
20. 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.
21. 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



⁶ The Final Report stated that this was the average exchange rate from 2017 to 2020.

⁷ Ibid.

⁸ Page 7 of the Final Report of the Investigatory Chamber.

⁹ Ibid.

¹⁰ Ibid.

¹¹ Ibid.



[Extract pages 8-9 of the Final Report]

22. 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)¹² 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)¹³;
 - Mr. Abu Nayeem Shohag – Former Secretary General¹⁴;
 - Mr. Anupom Sakar – Assistant Head of Finance¹⁵;
 - Mr. Imrul Hasan Sharif – Procurement and Store Officer;
 - **Mr. Mizanur Rahman – Manager - Operations.**
23. 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”¹⁶.
24. The IC obtained documentation related to the pertinent procurement processes¹⁷, particularly, the “Comparative Statement of Quotations”¹⁸. 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”¹⁹.
25. According to the Final Report, Mr. Shohag also clarified “in his reply dated 30 March 2021”²⁰ 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”²¹.

II. The designated bank account and the payment process

26. 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”²².
27. 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**).

¹² Please see section 2. III. – Falsified quotations (concerned transactions) *infra*.

¹³ 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).

¹⁴ 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).

¹⁵ 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).

¹⁶ Enclosure 8 to the Final Report, document 5.2 at page 2.

¹⁷ Please see section 2. III. – Falsified quotations (concerned transactions) *infra*.

¹⁸ 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.

¹⁹ Page 10 of the Final Report of the Investigatory Chamber. Enclosure 8 to the Final Report, document 21.

²⁰ Enclosure 8 to the Final Report, document 2.2 at point 6).

²¹ Page 10 of the Final Report of the Investigatory Chamber.

²² Page 10 of the Final Report of the Investigatory Chamber. See art. 8 (1) (d) of the FIFA Forward Development Programme Regulations – enclosure 15 to the Final Report.

28. 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.
29. 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 signatories²³.

III. Falsified quotations (concerned transactions)

30. 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

31. 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"²⁴. 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]

32. 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.
33. 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).

²³ Enclosure 8 to the Final Report – Communication with the BFF, document 2.2 at page 1 & document 18.2 at page 1.

²⁴ Page 11 of the Final Report of the Investigatory Chamber.

34. 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"²⁵. 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]

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)"²⁶
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.
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,

²⁵ Page 12 of the Final Report of the Investigatory Chamber.

²⁶ Page 13 of the Final Report of the Investigatory Chamber.

(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"²⁷. Furthermore, it was also observed that "one of the mobile numbers (+8801818744819) provided in the communications coincided"²⁸ - hence the IC concluded that it could "easily establish" that both the quotations were sent by the same person.

²⁷ Page 14 of the Final Report of the Investigatory Chamber.

²⁸ Ibid.

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

Assistant Operation Manager (Project)

Paradise Engineering Ltd.

Cell: +8801848308541

Whats App: +8801818744819

Best regards**Emrunur Rashid**Email: emonece@gmail.com

Cell: +8801818744819

[Extract page 15 of the Final Report]

(ii) Similarities within the quotations

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"*²⁹.

(iii) Vendor's favouritism

52. During *"the review, Kroll discovered that the requests for quotation were only sent to a few vendors"*³⁰, 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"*³¹. 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"*³².

(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"*³³, 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

²⁹ Page 15 of the Final Report of the Investigatory Chamber.

³⁰ Ibid.

³¹ Ibid.

³² Enclosure 28 to the Final Report – *Observations made by Mr. Hasan on 16 July 2023.*

³³ Page 16 of the Final Report of the Investigatory Chamber.

officials should have taken into account other factors and considerations before proceeding with the selection of the winning vendor however, nothing was stated in this regard within *"the comparative statement of quotes"*³⁴.

(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"*³⁵, 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"*³⁶ (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 Smalley³⁷. 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).

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'.

³⁴ Ibid.

³⁵ Ibid.

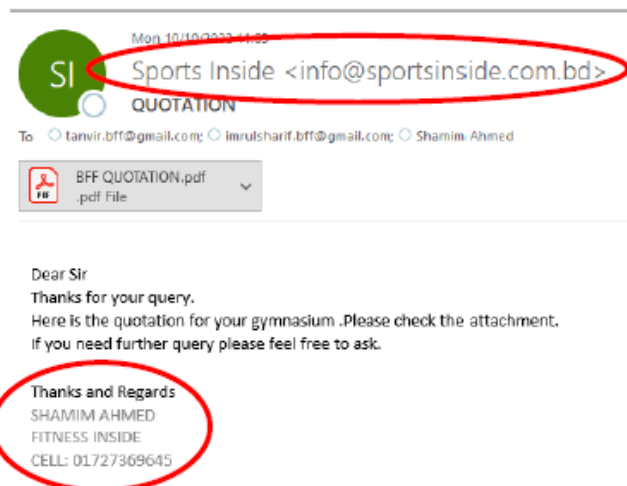
³⁶ Enclosure 12 to the Final Report, page 31.

³⁷ Enclosure 19 to the Final Report, page 2.

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]

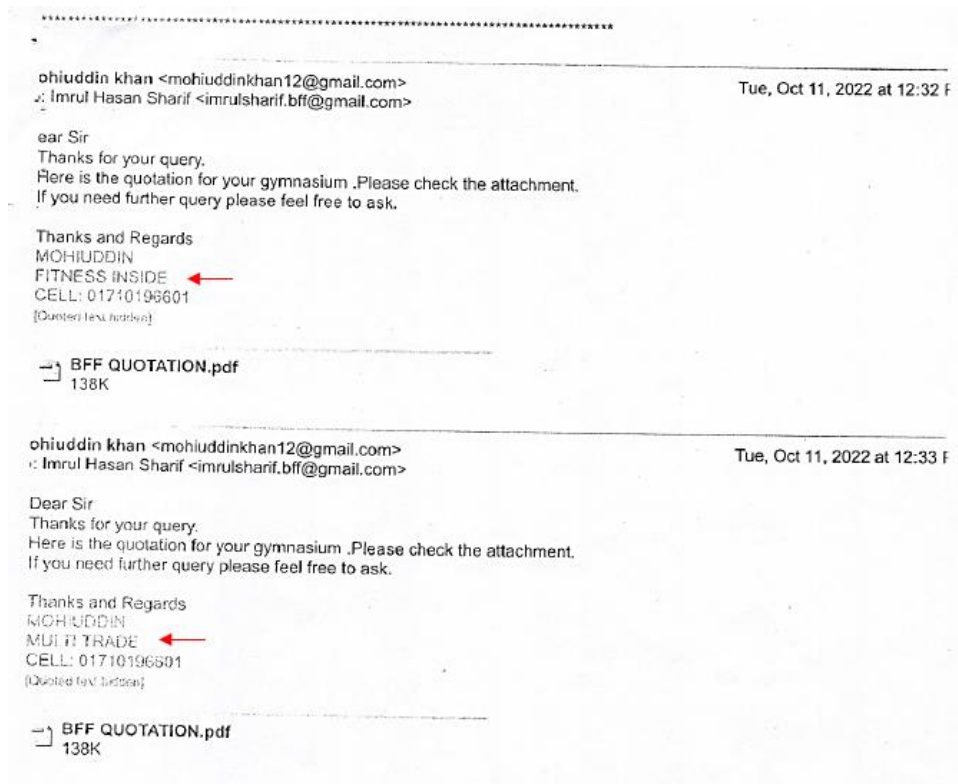
66. The aforementioned quote was signed by Mr. Shamin Ahmed from 'Fitness Inside' with the price for the quoted items, including VAT and AIT, being BDT 959,200 (USD 9,498).

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"³⁸.
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"

(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".

³⁸ Page 21 of the Final Report of the Investigatory Chamber.

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”*³⁹ (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).

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

[Extract pages 22-23 of the Final Report]

³⁹ Enclosure 12 to the Final Report, pages 9, 10, 16, 20 15 and 31.

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).

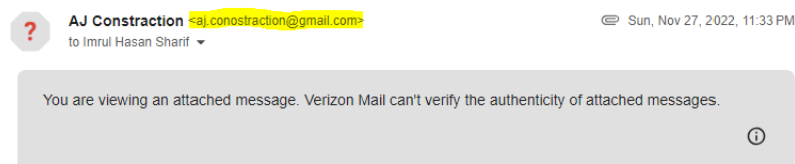
99. On 26 November 2022, Mr. Shohag (BFF former Secretary General) issued the "order for services related to the interior work renovation for the FIFA Consultant Room"⁴⁰.

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.



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

PRIVILEGED & CONFIDENTIAL

A.J CONSTRUCTION

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

Ref: AJ2411

Date: 24-11-2022

Quotation

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

Sub: Proposal for Room Decoration

[Extract page 25 of the Final Report]

⁴⁰ Page 24 of the Final Report of the Investigatory Chamber.

(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 – *“Ceiling (As per requirement)”*, lacked *“sufficient specifications, leaving ambiguity about the nature of the work involved”*. The *“forwarded documentation”* indicated that these specifications were not provided by the BFF when sending the requests for quotation on 24 November 2022, as these communications did not include any attachments.
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”*⁴¹. For example:

Item as per requests of quotation	Quoted item in all three quotes
Ceiling (As per requirement)	Ceiling Cross T, Main T, Angle, GI Cable, Escrow, Royal Flag, 24x24 Gypsum Board, and All Accessories Supply & Fitting Fixing. Size: 20`-0” X12`--0”

[Extract page 26 of the Final Report]

(iii) The Expert’s findings

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).

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]

⁴¹ Page 26 of the Final Report of the Investigatory Chamber.

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 (rafiquislam.bff@gmail.com);
 - Mr. Hossain (mdabuhossain14@gmail.com);
 - Mr. Sarkar (anupom1982@gmail.com);
 - **Mr. Rahman** (mmrahmenbff@gmail.com) and;
 - (A non-identified official) (inzamam.bff@gmail.com).
110. 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 (rafiquislam.bff@gmail.com);
 - Mr. Hossain (mdabuhossain14@gmail.com);
 - Mr. Sarkar (anupom1982@gmail.com);
 - **Mr. Rahman** (mmrahmenbff@gmail.com) and;
 - (A non-identified official) (inzamam.bff@gmail.com).
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”⁴².
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.

⁴² Page 28 of the Final Report of the Investigatory Chamber.

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:

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”*⁴³ – 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”*⁴⁴.

(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”*⁴⁵.

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

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

(iv) The Expert’s findings

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 *“questioned documents have been produced from the same template or pattern, and are subject to the same origin and not from different document sources”*⁴⁶ (free English translation).
126. Finally, the Final Report stated that Mr. Medina Casado resolved that *“[t]he Group 1, 2, 3 and 4 questioned documents exhibit homologous compositions, sometimes identical in contents, alignments, order, headers, layout of texts and tables, among other document matches that suggest Falsehood of these documents”*⁴⁷ (free English translation).

⁴³ Enclosure 28 to the Final Report.

⁴⁴ Page 30 of the Final Report of the Investigatory Chamber.

⁴⁵ Ibid.

⁴⁶ Enclosure 12 to the Final Report, pages 09, 14, 19, 24, 28, 29 & 31.

⁴⁷ Enclosure 12 to the Final Report, page 31.

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"*⁴⁸), 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"*⁴⁹.

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"*⁵⁰.
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 BFF⁵¹, and that therefore, the *"findings and conclusions reached by the FIFA Ethics Committee were known to the BFF"*⁵².
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"*⁵³ and that, conclusively, the *"fabrication and use of quotations at the BFF [had] been continuous and systematic"*⁵⁴.

⁴⁸ Page 31 of the Final Report of the Investigatory Chamber.

⁴⁹ Page 32 of the Final Report of the Investigatory Chamber.

⁵⁰ Ibid.

⁵¹ Information available at: <https://www.fifa.com/legal/media-releases/adjudicatory-chamber-of-the-independent-ethics-committee-sanctions-mr-abu-nayeem-shohag>

⁵² Page 32 of the Final Report of the Investigatory Chamber.

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

⁵⁴ Ibid.

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

- 134. On 10 June 2023, Mr. Rahman provided the IC with his position and stated that as the Operational Manager of the BFF, his main responsibility was to *“organise and support the BFF’s operation and tournaments”*⁵⁵.
- 135. Mr. Rahman further mentioned that upon receiving a ‘requisition form’, he would usually check the *“necessity of the item/service being required”* and only after confirming with *“the BFF’s authority”*, would he then *“sign the documents”*.
- 136. In addition, Mr. Rahman explained that after *“the requisition”* had been approved, the subsequent steps were then taken by *“the procurement department”* – as such, Mr. Rahman submitted that he was *“not directly involved with vendors”*.

d) Mr. Rahman’s particular involvement

- 137. In the view of the Investigatory Chamber, the key question was whether Mr. Rahman’s particular involvement/participation in the problematic transactions was enough to attribute the wrongful conduct to him.
- 138. In this respect, contrary to the arguments of Mr. Rahman before the IC, the latter submitted that it had found substantial evidence indicating that Mr. Rahman was deeply involved in the identified transactions as one of the officials (Mr. Rahman being at the pertinent time(s) the BFF Manager - Operations) 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. Rahman having been found by the IC to have been involved with five of these ten steps, including key phases of the processes, such as the 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			X	
2. Approval of RF and Requisition		X	X	X
3. Request for Quotation	X	X	X	X
4. Receiving quotations	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]

- 139. In other words, the IC deemed that as part of the BFF’s personnel responsible for selection the winning vendor, Mr. Rahman therefore should have thoroughly reviewed and examined the conditions and costs outlined within the provided quotations.

⁵⁵ Ibid.

140. As a result, the IC concluded that it was reasonable to assume that Mr. Rahman 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.

141. In particular, the IC wished to emphasise that the sole reason that the BFF could not go through with the payments from the designated FIFA Forward account for these concerned transactions was due to the existence of the financial monitoring scheme implemented at the BFF – the transactions having been red-flagged and halted by Kroll, thereby preventing the BFF from approving the applicable payments.

e) Art. 6 (2) FCE

142. 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

143. In this context, the IC deemed it to be the case that Mr. Rahman, together with other BFF officials, had played a *“pivotal role in the conducts of these transactions acting as key decision-makers”*⁵⁶. There being – according to the IC – no doubt that Mr. Rahman’s participation was crucial, as without his review and approval(s), the transactions in question would never have been completed.

144. 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. Rahman, 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”*. Consequently, the IC considered that, at the very least *“these transactions [should] be regarded as attempted acts committed by Mr. Rahman”*⁵⁷.

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

145. 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.

146. 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. Rahman had violated art. 25 FCE for having been involved in procurement and payment processes which were supported with falsified documentation.

⁵⁶ Page 34 of the Final Report of the Investigatory Chamber.

⁵⁷ Ibid.

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

147. As a corollary of the above, the Investigatory Chamber further concluded that it was clear that Mr. Rahman had also violated arts. 14 and 16 FCE in “*several instances*”⁵⁸, 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

148. 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. Rahman 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

149. On 09 October 2023, *via* the FIFA Legal Portal, the Adjudicatory Chamber opened adjudicatory proceedings against Mr. Rahman based on the Final Report *as per* art. 70 FCE. In particular, the applicable communication i) informed Mr. Rahman 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. Rahman to submit a written position.
150. On 06 November 2023, as no response was received from the Accused, the correspondence communicating the opening of adjudicatory proceedings against Mr. Rahman was *exceptionally* communicated *inter alia* to the Accused *via* email. In addition, the BFF was provided with a copy of said communication and was requested to immediately forward it to the Accused and to provide FIFA’s services with the applicable proof that such correspondence had been duly delivered to Mr. Rahman’s person.
151. On 26 November 2023, the BFF provided the applicable proof that the abovementioned communication of 06 November 2023 had been duly communicated to the Accused.
152. On 05 December 2023, as still no response had been received from Mr. Rahman following the opening of the adjudicatory proceedings against him, Mr. Saksham Samarth – [*an appointed FIFA Pro Bono Counsel*](#) – was requested to confirm his availability to represent the interests of Mr. Rahman within the present proceedings, and, as such, to act as his elected *pro bono counsel in absentia* (cf. art. 40 (7) FCE).
153. On 05 December 2023, Mr. Samarth confirmed his availability to represent the Accused as his appointed *pro bono counsel in absentia* in the present proceedings.
154. On 12 January 2024, Mr. Samarth, on behalf of Mr. Rahman, confirmed that *an online hearing* was requested to be held in the present proceedings and likewise submitted the Accused’s (written) position to the Secretariat⁵⁹⁶⁰.

⁵⁸ Page 35 of the Final Report of the Investigatory Chamber.

⁵⁹ Mr. Samarth was able to successfully contact Mr. Rahman, and confirmed by way of his correspondence of 12 January 2024 that Mr. Rahman would be attending the requested hearing alongside Mr. Samarth.

⁶⁰ The Accused’s position is summarized in the following section.

155. On 15 January 2024, the Secretariat informed the Accused and the IC that the Accused's request for a hearing had been granted, 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.
156. 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 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.
157. On 22 January 2024, the IC provided the Secretariat with the list of attending person(s) whom would be accompanying them at the hearing.
158. Likewise on 22 January 2024, the Accused informed the Secretariat that himself and Mr. Samarth would be attending the scheduled hearing. In addition, the Accused requested a *“short extension (...) to inform [of] the details of the interpreter who will assist in translations for Mr. Rahman during the hearing”* in light of Mr. Rahman's stipulated limited proficiency in English.
159. On 23 January 2024, the Accused submitted to the Secretariat the *“details of the interpreter”* – Mr. Md. Mazharul Islam - whom would assist Mr. Rahman during the scheduled hearing.
160. On 25 January 2024, the Secretariat informed the Accused, on behalf of the Chairperson of the Adjudicatory Chamber, that interpretation services in Bengali – English would be supplied by FIFA during the hearing. As such, and unless Mr. Rahman *“[insisted] to use the interpretation services of Mr. Md. Mazharul Islam”*, the Accused was requested, likewise on behalf of the Chairperson, to inform Mr. Islam that his services at the upcoming hearing would not be required.
161. On 26 January 2024, the Accused informed the Secretariat that he did not object to FIFA providing interpretation services during the hearing. In addition, Mr. Rahman further requested that Mr. Md. Mazharul Islam be granted permission to attend the hearing as his *interpreter “where Mr. Islam's presence would be merely to facilitate in case any challenges arise during interpretation and he would otherwise be present as a silent observer throughout the hearing”*.
162. On 30 January 2024, the Secretariat informed the Accused and the IC that the Chairperson of the Adjudicatory Chamber had no objection to the Accused's request that Mr. Md. Mazharul Islam be granted permission to attend the scheduled hearing, however, clarified that *“FIFA's interpreter [would] be the only one entitled to act (and to hold the related interpretation connection details) as [the] official interpreter”* therein.
163. 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.

164. On 07 February 2024, the scheduled hearing for the present case was held by video-conference (**the Hearing**).⁶¹
165. On 12 February 2024, following the Hearing and on behalf of the deciding panel of the Adjudicatory Chamber⁶², 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.
166. On 14 February 2024, the Investigatory Chamber provided the Secretariat with its additional comments in relation to the BFF Investigative Report⁶³.
167. On 23 February 2024, the Accused provided the Secretariat with his additional comments in relation to the BFF Investigative Report⁶⁴.

2. The written position of Mr. Rahman

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

I. Introductory remarks

169. The Accused no longer holds any position at the BFF.
170. The Accused observed that the Final Report found that he had been 'involved' in the concerned transactions based on the fact that he was marked in emails received from vendors during the procurement process(es), which included other officials of the BFF as well.
171. The Accused clarified that whilst the possible irregularities highlighted within the Final Report relating to the concerned transactions were not disputed, his position would focus particularly on his involvement and his role, if indeed any, in such irregularities.

II. The role of Mr. Rahman in the BFF during the time period in question

172. As Operations Manager at the BFF, Mr. Rahman's task was to identify the "*requisition*" sent to him in order to actually determine the necessity of any equipment and/or services that the BFF required.
173. Once "*the said requisition*" had been confirmed by Mr. Rahman, he would forward the same to the BFF's concerned authority, whom would they take over the entire process of the procurement.

⁶¹ Please see section I. C. 3. *infra*. for further detail(s)/information concerning the Hearing.

⁶² *Ibid*.

⁶³ The IC's additional comments in relation to the BFF Investigative Report are summarized in the following section(s).

⁶⁴ The Accused's additional comments in relation to the BFF Investigative Report are summarized in the following section(s).

174. In this respect, Mr. Rahman confirmed that such authority was vested with the then General Secretary of the BFF, Mr. Shohag.

III. The procurement process in the BFF during the period in question

175. According to the Accused, Mr. Rafiqul Islam FCE joined the BFF as a FIFA Financial Consultant in order to assist the BFF as from 01 May 2021 until 31 October 2022. Once Mr. Islam had finished his tenure as a FIFA Financial Consultant, he joined the BFF as a Finance and Compliance Consultant.

176. Mr. Rahman submitted that the BFF procurement process was as follows during the period in question when the concerned transactions took place:

- A *"requisition for any equipment or service was identified in the BFF"*, in which Mr. Rahman had no role or involvement to *"identify such requirement"*;
- Mr. Rahman would *"only check such requisition which was sent to him"* and then would forward it to the then General Secretary, Mr. Shohag, and *"other members of the BFF that such equipment and/or services are required for the BFF with modifications if necessary"*;
- Mr. Shohag (the then BFF General Secretary), along with the BFF *"compliance department, project department, IT department and Executive Committee"* took care of the entire procurement process which related to the issuance of a tender - *"if needed; identification of vendors, request for quotation from vendors, comparative assessment of different quotations received and finally selection of vendors to render the service"*;
- Mr. Rahman had absolutely no role in the entire procurement process;
- It was only because Mr. Rahman submitted the *"initial internal requisition"* to the BFF officials, that he was marked in some of the correspondence exchanged between the BFF officials *"with the vendors"*;
- The then BFF General Secretary, Mr. Shohag, had the final say regarding the finalisation of the requisitions;
- Mr. Rahman only signed documents when asked to and instructed by the then BFF General Secretary, Mr. Shohag.

177. Against this background, Mr. Rahman submitted that he was not involved in the procurement process(es) nor had any decision-making power(s) or role(s), even though he was *"marked in some correspondence along with other officials of the BFF"*.

IV. The involvement of the Accused and art. 25 FCE

178. The Merriam-webster dictionary defines the word 'involve' as *"to engage as a participant", "to oblige or take part" or "to require as a necessary accompaniment"*⁶⁵. The Cambridge dictionary has a similar definition of the word 'involve'⁶⁶.
179. The Final Report alleges that falsified documents/quotations formed part of the concerned transactions – funds were *"actually used by the BFF to receive the services mentioned therein, however, there were irregularities in the quotations and to which vendor a particular transaction was assigned to provide the service to the BFF"*.
180. From art. 59 of the BFF Statutes, the Accused submitted that it was abundantly clear that the General Secretary was responsible for all the correspondence of the BFF, managing and keeping accounts and *"liaising with FIFA, AFC, SAFF etc. for the promotions of the [objectives of the BFF]"*.
181. The Accused further stipulated that Art. 60 of the BFF Statutes identifies *"the Treasurer"* as the person whom is responsible for preparing the budget/financial statements (of the BFF) and for assisting the General Secretary in day-to-day activities.
182. Against this background, the Accused contended that whilst he was marked in the emails during the procurement process, as were other officials of the BFF, he did not have a decision-making role in any capacity to either select the vendors or to decide if a tender was ultimately to be issued or to which company/vendor the concerned transaction was assigned in order to ultimately render the service to the BFF.
183. As such, taking into account the foregoing, the Accused submitted that he did not engage in the procurement process as a participant. All such decisions were stipulated by the Accused to have been solely in the hands of the then General Secretary of the BFF – the former and the Treasurer being the officials whom used to undertake the comparative assessment of the various bids received from different vendors.
184. The Final Report states (cf. par. 166 at p. 35 of the Final Report) that the IC was unable to identify the issuer of the falsified quotations. Moreover, the Final Report acknowledges that all the funds that the BFF used were specifically *"for the services mentioned therein i.e. there is no dispute if BFF ever received the services for which the quotations came in from different vendors"*.
185. However, the Accused submitted that the Final Report concluded that the Accused had used these falsified quotations as he, along with other members of the BFF, signed documents approving the quotations through which the BFF effectively received the services. In short, the Final Report identified Mr. Rahman as a key decision-maker without any evidence.
186. In order for an offence to be committed under art. 25 FCE, there must be an intent⁶⁷ to falsify and subsequently, an intent to use such a falsified document. The Accused stated that the CAS has also ruled that the offence of forgery or falsification cannot be committed negligently⁶⁸.

⁶⁵ <https://www.merriam-webster.com/dictionary/involve>

⁶⁶ <https://dictionary.cambridge.org/dictionary/english/involve>

⁶⁷ CAS 2018/A/5769 *Worawi Makudi v. FIFA*

⁶⁸ *Ibid.*

187. The Accused underlined that the Final Report could not identify the issuer of the falsified quotations, nor could it directly attribute that it was Mr. Rahman whom approved such falsified quotations, which were eventually used to obtain services, as there was no evidence.
188. Since Mr. Rahman was not part of the procurement process(es) nor part of the decision-making regarding what product and/or services the BFF *"was finally receiving from the selected vendor, even if a quotation was falsified"*, it was *"not possible for Mr. Rahman to identify the same"*.
189. The Final Report merely assumes that Mr. Rahman was *"involved as he was marked in the correspondences which [were] strictly under the authority of the then General Secretary"* of the BFF, Mr. Shohag.
190. Mr. Rahman cannot be attributed as a *"key decision-maker"* as if there was a *"key decision-maker"*; it was the then BFF General Secretary, Mr. Shohag.
191. Against this background, the Accused referred to the ruling of the CAS panel in CAS 2011/A/2625, which stipulated that the *"comfortable satisfaction standard cannot be met where there are several plausible interpretations of the facts, even if it is the most plausible explanation, because of this doubt"*.
192. Mr. Rahman stated that he, alongside other officials of the BFF, were part of the *"correspondences on the instructions of the then General Secretary as he had the sole authority over such matters"*. As such, the Accused considered that any action(s) taken by him, such as any signatures on documents exchanged with vendors/suppliers, were undertaken by him on the strict instructions of the then BFF General Secretary.
193. In addition, the Accused stated that the Final Report had not submitted any evidence that Mr. Rahman had colluded with any of the vendors in order to falsify quotations or gain any undue advantage or benefit, nor that it was the Accused whom had *"specifically and individually approved a falsified quotation"*.
194. Moreover, the Accused identified that there was no evidence that he had acted in any way so as to prioritise a vendor to render a particular service to the BFF *i.e.* none of his actions amounted to 'vendor favouritism'.
195. The control and authority to approve such transactions was solely vested with the then BFF General Secretary, as was *"also evident from the statutes of the BFF and evidence on the file"*.
196. Therefore, the Accused considered that there were several plausible interpretations possible for the so-called involvement of all the BFF officials marked within *"the correspondence"*, if at all, and without any direct and conclusive possibility regarding the involvement of the Accused, he cannot be held liable for the violation of art. 25 FCE.
197. The Accused submitted that the Final Report is concluded by *"assuming that since Mr. Rahman was 'involved' in few processes of the ten steps it identifies as part of procurement process"*, he is thereby considered *"to be involved in the usage of the falsified quotations"* – these 'processes' including the request for quotation(s), receiving the quotation(s), the comparative assessment and payment approval(s) (cf. pages 8 & 9 of the Final Report).

198. In this context, the Accused submitted that the decision-making power with respect to all four of the identified processes was solely vested with the then BFF General Secretary, and the Accused only acted on the orders he received from the former.
199. The Accused submitted that there was *"ample evidence"* within the case file to suggest that the then BFF General Secretary compared and reviewed various quotations as well as selected the winning bidder. The entire process was then solely ratified by the latter.
200. As such, the Accused stated that in the absence of any specific identification(s) that he had used falsified documents/quotations and *"in the presence of a generic overview that several officials might have used falsified quotations"* – specifically, the then General Secretary of the BFF – Mr. Rahman cannot be *"singled out"* as there is no conclusive evidence against him.
201. The Accused referred to the adjudicatory proceedings under ref. FED-299 in which Mr. Shohag, the then General Secretary of the BFF, had been found guilty of the *"various charges and concerned transactions which form part of the [Final Report]"*. Therefore, the Accused considered that there was conclusive evidence that Mr. Shohag had committed an offence of using falsified documentation for which he had been duly sanctioned.
202. Following, the Accused requested that the charges against him under arts. 14, 16 and 25 FCE be dismissed due to a lack of conclusive evidence and that fact that he was not involved in the procurement processes, but was merely marked in the correspondences along with several other officials of the BFF.

V. Regarding sanction(s) and proportionality

203. In the alternative to the above, should the Adjudicatory Chamber find the Accused guilty under *"any of the Articles 14, 16 and/or 25 of the FCE"*, the Accused requested the sanction(s) to be limited to either a warning and/or a reprimand.
204. The Accused submitted that the CAS has recognised in *"various precedents"* (inter alia CAS 2005/A/976 & 986) that the principle of proportionality under Swiss law implies that there must be a reasonable balance between the misconduct of the actor and the applicable sanction. More specifically, the Accused submitted that the principle of proportionality requires that *"(i) the measure taken by the disciplinary body is capable of achieving the envisaged goal; (ii) the measure is necessary to reach the envisaged goal; and (iii) the constraints which the affected person will suffer as a consequence of the measure are justified by the overall interest to achieve the envisaged goal"* (CAS 2019/A/6219).
205. In other words, the principle of proportionality provides that the sanction(s) must be proportionate to the offence(s) committed.
206. Should the Adjudicatory Chamber conclude that an alleged offence has been committed by Mr. Rahman, *"the same shall be lower in comparison to that of the then General Secretary of the BFF in the proceedings FED-299"* as Mr. Shohag was the *"sole individual having all powers to compare vendor quotations, approve quotations and select vendors"*. Moreover, the Accused stated that Mr. Shohag had *"already been sanctioned in relation to such violations"*.

207. Alternatively, Mr. Rahman contended that he did not commit any violation under art. 25 FCE and if the Adjudicatory Chamber should consider that he committed any violation(s) under arts. 14 and/or 16 FCE “*which could separately call for a sanction*”, that such sanction(s) be limited to the minimum fine provided for under the FCE and/or a warning or a reprimand.

VI. Request(s) for relief

208. In view of the above, the Accused requested:

- That it be concluded that Mr. Rahman had not breached arts. 14, 16 or 25 of the FCE;
- Accordingly, that no sanction(s) is/are imposed against the Accused, and;
- Alternatively, should the Adjudicatory Chamber conclude that Mr. Rahman had committed a violation of the FCE, that any sanction(s) imposed against him be limited to a reprimand or a fine.

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

3. The Hearing

210. 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. Mizanur Rahman, Accused;
 - Mr. Saksham Samarth, Counsel;
 - Mr. Mazharul Islam, Interpreter appointed by the 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.

211. 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

212. On 14 February 2024, following the request of the Secretariat (cf. pars. 165 – 167 *supra.*) the IC provided its additional comments in relation to the BFF Investigative Report which can be summarised as follows:
213. The IC argued that the BFF Investigative Report had no probative value as it had not been issued by an independent or impartial body.
214. The IC submitted that according to open sources, on 17 April 2023 *"a few days after the [FED-299 Decision] was issued [to Mr. Shohag]"* the Executive Committee of the BFF decided through an emergency meeting to establish the 'BFF Investigation Committee', which was composed of seven members to *"look into facts and allegations that led to Mr. Shohag's ban"*.
215. 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 Committee⁶⁹, whilst the *"remaining two"* were members of the BFF internal Audit Committee.
216. 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.
217. As such, the IC requested any probative value potentially assigned to the BFF Investigative Report to be discarded by the Adjudicatory Chamber.

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

218. On 23 February 2024, following the request of the Secretariat (cf. pars. 165 – 167 *supra.*) the Accused provided his additional comments in relation to the BFF Investigative Report which can be summarised as follows:
219. The Accused has been requested to file a response on a new document in accordance with art. 70 (4) FCE which he considered inadmissible at *"this stage of the proceedings"*.
220. As per the contents of the BFF Investigative Report, it would appear that such Report was filed or submitted to FIFA on 30 July 2023 and at the latest in November 2023 *"as the date of attestation is 18 November 2023"*. Therefore, the Accused argued that the BFF Investigative Report could have *"easily been part of the investigatory proceedings since the entire set of documents was only shared with [the Accused] in December 2023"*.
221. The Accused referred to art. 67 (4) FCE whereby only the Investigatory Chamber may reopen the investigation(s).

⁶⁹ <https://www.bff.com.bd/category/executive-committee>.

222. As the BFF Investigative Report (a new document bringing fresh allegations) has been brought forward against the Accused *"after the date"* when *"the decision should have been rendered in this matter"*, the Accused considered that such an act constitutes a violation of due process and would appear to be in violation of arts. 76 (4) and 78 FCE as *"deliberations have to be immediate if there is a hearing"*.
223. Furthermore, the Accused submitted that pursuant to art. 70 (4) FCE, only 'clarification' may be requested on existing documents which were part of the case file on the date upon which the decision should have been rendered, with admission of *"new documents concerning the investigation [not being possible] at a later stage, especially after the date when the decision (...) should have been rendered"*.
224. In this respect, the Accused contended that *"such conduct"* was in gross violation of due process and *"basic principles"*.
225. Therefore, the Accused respectfully requested that the BFF Investigative Report be declared inadmissible in the present case and *"[reserved] all legal rights should the said documentation form part of the final decision in this matter"*.

II. CONSIDERATIONS OF THE ADJUDICATORY CHAMBER

226. 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

227. 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.
228. 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."*

229. As such, taking into consideration that the allegations raised against Mr. Rahman 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*

230. 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. Rahman.

231. 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*

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

233. 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 (...)*”.

234. Against such background, and referring to the football background of Mr. Rahman⁷⁰, the Adjudicatory Chamber concluded that, at the time of the reported conduct(s), the latter was a football official *as per* the above definition.

235. As a consequence, the AC considered that the FCE was applicable to Mr. Rahman pursuant to art. 2 (1) FCE.

III. Applicability of the FCE *ratione temporis*

236. As emphasised in the Final Report, the relevant facts described in the previous sections of this decision allegedly occurred between 2022 and 2023⁷¹, *i.e.* across a time-period when first, the 2020 edition of the FCE was in force⁷² and then subsequently, the 2023 edition of the FCE⁷³.

237. 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.”

⁷⁰ Cf. par. 3 *supra*.

⁷¹ Cf. in particular, pars. 17-18 of the Final Report of the Investigatory Chamber.

⁷² The 2020 edition of the FCE entered into force on 13 July 2020.

⁷³ The 2023 edition of the FCE entered into force on 01 February 2023.

238. 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*).
239. Applying the above to the present proceedings, the Adjudicatory Chamber deemed that the legal provisions of the respective articles of the 2020⁷⁴ edition of the FCE relevant to the case at hand, had indeed been maintained through to the 2023⁷⁵ edition of the Code – the Chamber underlining that whilst the corresponding articles held different provision numbers, they were essentially verbatim⁷⁶ 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.
240. 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

241. 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).
242. 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.
243. 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*"⁷⁷.
244. 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)*"⁷⁸.
245. 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

⁷⁴ Respective articles of the FCE 2020 edition: - art. 13 (*General duties*), art. 15 (*Duty of loyalty*) and art. 24 (*Forgery and falsification*).

⁷⁵ Respective articles of the FCE 2023 edition: - art. 14 (*General duties*), art. 16 (*Duty of loyalty*) and art. 25 (*Forgery and falsification*).

⁷⁶ 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*".

⁷⁷ 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.

⁷⁸ CAS 2019/A/6439 Samson Siasia v. FIFA.

ways involving violations of human dignity or that obviously does not serve to establish relevant facts shall be rejected (art. 48 FCE).

246. This being established, the Adjudicatory Chamber stressed that the case at stake presented serious allegations against Mr. Rahman and that the potential consequences for the latter could therefore be severe if the relevant charges would be established⁷⁹. By way of consequence, the Adjudicatory Chamber concluded that it *“should have a high degree of confidence in the quality of the evidence”*⁸⁰.
247. However, the Adjudicatory Chamber also wished to point out that, in keeping with CAS jurisprudence, it could not ignore that, in particular, CAS awards have already clarified that *“Swiss law knows a number of tools in order to ease the – sometimes difficult – burden put on a party to prove certain facts. These tools range from a duty of the other party to cooperate in the process of fact finding, to a shifting of the burden of proof or to a reduction of the applicable standard of proof. The latter is the case, if – from an objective standpoint – a party has no access to direct evidence (but only to circumstantial evidence) in order to prove a specific fact (SFT 132 III 715, E. 3.1; BK-ZPO/BRÖNNIMANN, 2012, Art. 157 no. 41; BSK-ZPO/GUYAN, 2nded. 2013, Art. 157 no. 11)”*⁸¹.
248. 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)⁸².
249. Having clarified the foregoing, the Adjudicatory Chamber subsequently turned to focus of the merits of the case at hand.

B. Merits of the case

250. As a preliminary remark, the Adjudicatory Chamber pointed out that the matter at stake related to various purported breaches of the FCE by Mr. Rahman, whom during his tenure as BFF Manager - Operations, 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.
251. In particular, the Adjudicatory Chamber noted that, according to the Investigatory Chamber, the Accused had:
- Granted his approval for transactions which relied on forged documentation – the applicable quotations being false and/or fabricated with the sole purpose of complying with the procurement/payment requirements;

⁷⁹ 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”*.

⁸⁰ CAS 2018/A/5906 Kyle Cesare v. UEFA.

⁸¹ CAS 2019/A/6669 Sayed Ali Reza Aghazada v. FIFA; CAS 2013/A/3256 Fenerbahce SK v. UEFA

⁸² CAS 2018/O/5713 International Association of Athletics Federations (IAAF) v. Russian Athletic Federation (RUSAF) & Yuliya Kondakova.

- 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.

252. In view of the above and taking into account that Mr. Rahman denied any and all the allegations raised against him, the Adjudicatory Chamber considered that the potential violations mentioned in the Final Report, namely the violations of arts. 14, 16 and 25 FCE, should be analysed separately and particularly in light of the evidence on file.

253. 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, particularly when taking into account that Mr. Rahman'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) would derive from any established violation of the foregoing article (art. 25 FCE).

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

254. 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).

255. 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.⁸³

256. 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

257. To begin with, the Adjudicatory Chamber noted that the Final Report *inter alia* reported that the Accused, in his capacity as the BFF Manager - Operations, 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.

258. 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**),

⁸³ CAS 2018/A/5769 Worawi Makudi v. FIFA

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”⁸⁴ 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. Rahman 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”⁸⁵ that the applicable quotations were falsified documents.

259. In continuation, the Chamber wished to highlight that the Final Report had not alleged that Mr. Rahman 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”⁸⁶ Mr. Rahman should have “thoroughly reviewed and scrutinized the conditions and costs outlined in the provided quotations”⁸⁷ thereby ‘easily’ realising their falsification.
260. 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. Rahman 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)

261. 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”⁸⁸.
262. 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);

⁸⁴ Page 32 of the Final Report of the Investigatory Chamber.

⁸⁵ Page 33 of the Final Report of the Investigatory Chamber.

⁸⁶ *Ibid.*

⁸⁷ *Ibid.*

⁸⁸ Page 11 of the Final Report of the Investigatory Chamber.

- 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”⁸⁹;
- 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”⁹⁰. 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 price⁹¹;
- It appeared based on the wording of the ‘comparative statement of quotes’, that the only reason that the signatory BFF officials had selected *Paradise Engineering* as the winning bid was due to the fact that the quotation it had provided had offered the lowest price (without consideration of any other factors such as efficiency of delivery, mode of payment etc.) – this, whilst also considering that the quotations assigned to each of the three competing vendors (*Paradise Engineering*, *Total Media Solutions* and *Doly It Corner*) had a minimal price difference of less than USD 20 (twenty US dollars) between them;
- According to the Expert Report, the three quotations had been “produced using the same pattern or template, meaning they [were] not from different sources”.

263. With the foregoing in mind, the Chamber noted that, in particular, within his position the Accused had not 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.

264. 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.

265. 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.

266. 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.

⁸⁹ Page 15 of the Final Report of the Investigatory Chamber.

⁹⁰ Ibid.

⁹¹ According to the Final Report of the Investigatory Chamber (see page 15), as stated by Kroll, once such price discrepancies were notified to the BFF “the process was completely abandoned, and no further action was taken in relation to it”.

(ii) *Gym equipment (Transaction 2)*

267. 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”⁹²/ the items as listed within the applicable ‘Requisition Form’⁹³.
268. In this respect, as was the case with Transaction 1, the Final Report had discerned a number of apparent issues/irregularities, including several which had been identified by Kroll or the Expert (Mr. Medina Casado) in their respective reports, which the IC considered indicated that the applicable quotations for Transaction 2 had been falsified:
- The quotation for the vendor *Fitness Inside* was provided to the BFF by a Mr. Shamin Ahmed from an email account belonging to the vendor *Sports Inside* (info@sportsinside.com.bd);
 - When providing the quotation for the vendor *Multi Trade* to the BFF, a Mr. Mohiuddin initially signed the covering email as a representative of the vendor *Fitness Inside*, before, in an email occurring *one minute later*, providing the same quotation, however, now signing the email as a representative of *Multi Trade*;
 - The request from the BFF sent to *Fitness Inside* to provide a quotation was addressed to the email address shamin.sports@hotmail.com, whereas, within the quotation provided by *Fitness Inside*, their email address was mentioned as being info@fitnessinside.com.bd. Similarly, the request from the BFF to provide a quotation sent to *Multi Trade* was addressed to mohiuddinkhan12@gmail.com, whereas, within the quotation provided by *Multi Trade*, their email address was mentioned as being multitrade369@gmail.com. Lastly, the same discrepancy occurred for the request from the BFF to provide a quotation sent to *Sports Inside* at the address absarker1975@gmail.com, whereas within their applicable quotation, the email address denoted for *Sports Inside* was info@sportsinside.com.bd.
 - Both of the email communications containing the quotations separately received for *Fitness Inside* and *Multi Trade* contained identical wording⁹⁴;
 - 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 items⁹⁵;
 - 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”⁹⁶.

⁹² Page 17 of the Final Report of the Investigatory Chamber.

⁹³ See par. 59 *supra*. & Enclosure 19 to the Final Report.

⁹⁴ 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”.

⁹⁵ Cf. page 21 of the Final Report of the Investigatory Chamber – “foam rollers (100 pieces), mats (100 pieces) and spinning bike (10 pieces)”.

⁹⁶ Page 21 of the Final Report of the Investigatory Chamber.

- 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"*⁹⁷;
- Of the parties requested by the BFF to provide quotations for Transaction 2, the only vendor listed in the BFF's records was *Fitness Inside*, which, coincidentally and similarly to Transaction 1, was selected as the winning vendor;
- As verified by Kroll, the price quoted by *Fitness Inside* for *"item 3 – Spinner bike"* of Transaction 2 was 27% - 50% higher than the prevailing market price⁹⁸;
- 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"*.

269. With the foregoing in mind, the Chamber took into account that by way of response, the Accused had stipulated that it did not dispute the irregularities mentioned in the Final Report with respect to Transaction 2. In addition, the Chamber further acknowledged from the case file that Mr. Rahman had not contested the Investigatory Chamber's conclusion that the quotations used as supporting documentation for Transaction 2 had been falsified.

270. 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.

271. 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)

272. With regards to Transaction 3, the Chamber noted from the Final Report that the BFF had received three quotations in November 2022 from the vendors *Everland Builders, Ma Thai & Interior* and *A.J Construction* regarding the potential purchase of items which were to be used for *"Interior work for the FIFA Consultant Room"*⁹⁹.

⁹⁷ Ibid.

⁹⁸ 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"*.

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

273. In this context, as with the previous Transactions, the Final Report had distinguished a number of apparent issues/irregularities, including several which had been identified by Kroll or the Expert (Mr. Medina Casado) in their respective reports, which the IC considered indicated that the applicable quotations for Transaction 3 had been falsified:

- The vendors *Ma Thai & Interior* and *A.J Construction* had both provided quotations dated 24 November 2022, even though each vendor had respectively provided their quotations to the BFF *via* email on 27 November 2022 and with only a four-minute difference between said communications (at 09:29h and 09:33h);
- The quotations of *Ma Thai & Interior* and *A.J Construction* were received by the BFF two days after the Comparative Statement of quotations took place on 25 November 2022, which the Investigatory Chamber considered to be a strong indication that the quotations provided by *Ma Thai & Interior* and *A.J Construction* had been prepared retrospectively and with the intention of creating an “*appearance of compliance with the procurement process*”¹⁰⁰;
- 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 format¹⁰¹;
- 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*”.

274. 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.

275. 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.

¹⁰⁰ Page 25 of the Final Report of the Investigatory Chamber.

¹⁰¹ By way of example, please see the extract from page 25 of the Final Report at par. 104 *supra*.

276. Therefore, in view of the foregoing and the above-outlined numerous elements pointing against the quotations' authenticities, the Adjudicatory Chamber was comfortably satisfied that some of the quotations received for Transaction 3, if not all, were false and/or had been falsified.

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

277. Finally, with regards to Transaction 4, the Chamber noted from the Final Report that whilst initially five vendors were requested to provide quotations¹⁰², 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*"¹⁰³

278. 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')¹⁰⁴;
- 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*"¹⁰⁵;
- 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*"¹⁰⁶ which the IC considered "*very unlikely for a local company in Bangladesh*"¹⁰⁷;
- As was likewise the case for the concerned quotation in Transaction 3, the request from the BFF sent to *A.J Construction* to provide a quotation was addressed to the email address aj.conostraction@gmail.com whereas, within the quotation provided by *A.J Construction* (for Transaction 4), their email address was mentioned as being aj.construction@gmail.com;
- According to the Expert Report, the three quotations had been "*produced from the same template or pattern, and [were] subject to the same origin and not from different document sources*".

¹⁰² 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).

¹⁰³ Page 27 of the Final Report of the Investigatory Chamber.

¹⁰⁴ By way of example, please see the extract from page 30 of the Final Report at par. 120 *supra*.

¹⁰⁵ Page 30 of the Final Report of the Investigatory Chamber.

¹⁰⁶ Page 30 of the Final Report of the Investigatory Chamber.

¹⁰⁷ *Ibid*.

279. With the foregoing in mind, the Chamber took into account that no particular evidence or comments had been submitted by the Accused in relation to the abovementioned issues, whom had not disputed the irregularities mentioned nor the IC's conclusion that the quotations used in connection with Transaction 4 had been falsified.

280. As such, in view of the above and taking into account the outlined series of 'issues' the Final Report had identified/listed in relation to Transaction 4 and the quotations concerned, upon its review of the case file at 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. Rahman in the Transactions

281. 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. Rahman's involvement/participation(s) in the Transactions at hand.

282. According to the Final Report, Mr. Rahman had been 'deeply involved' within the Transactions as "one of [the] officials with decision-making powers"¹⁰⁸ and had apparently participated in "key phases of the processes"¹⁰⁹, such as 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			X	
2. Approval of RF and Requisition		X	X	X
3. Request for Quotation	X	X	X	X
4. Receiving quotations	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 33 of the Final Report]

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

- i) He had had absolutely no part in the "entire procurement process" and likewise had had no decision-making role(s) or power(s) in any capacity;
- ii) Mr. Rahman was only marked in some of the (email) correspondences exchanged between the (other) BFF officials and the applicable vendors as it was Mr. Rahman whom submitted the "initial internal requisition" to the former;

¹⁰⁸ Page 33 of the Final Report of the Investigatory Chamber.

¹⁰⁹ Ibid.

- iii) The then BFF General Secretary, Mr. Shohag, had the final say regarding the finalisation of the requisitions and Mr. Rahman only signed documents when asked to and instructed by him;
- iv) All the decisions in relation to the procurement process(es) were vested solely in the hands of the (former) BFF General Secretary Mr. Shohag – the former and *“the Treasurer”* being the BFF officials whom would undertake the comparative assessment of the various bids received from the different vendors;
- v) Mr. Rahman cannot be attributed as a *“key decision-maker”* as if there was one, then it was the (former) BFF General Secretary, Mr. Shohag;
- vi) In particular, Mr. Rahman was not part of the decision-making regarding what products and/or services the BFF would finally receive from the selected vendor, therefore, even if a quotation had been falsified, it was *“not possible for Mr. Rahman to identify the same”*;
- vii) Any action(s) taken by the Accused, such as any signatures on documents exchanged with vendors/suppliers, were undertaken on the strict instructions of the then BFF General Secretary (Mr. Shohag) – the Accused only ever acting on orders he received from the former;
- viii) Mr. Rahman cannot be *“singled out”* in the *“presence of a generic overview that several [BFF] officials might have used falsified quotations”*, there being no conclusive evidence against him.

284. In this context, the Chamber first observed that Mr. Rahman, beyond providing the *“initial internal requisition”* to the ‘other’ BFF officials concerned, had entirely 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. Rahman’s submission(s) in this respect had primarily focused on his apparent lack of any ‘decision-making powers’ at the various stages of the Transactions by implicating other individuals (other BFF officials), principally Mr. Shohag (the then BFF General Secretary), and assigning him/them the majority of, if not all, accountability for any involvement(s) on his part. In particular, according to Mr. Rahman, all actions purported to have been undertaken by him – such as, for example, any of his signatures appearing on documents exchanged with the pertinent vendors/suppliers – were apparently executed on the basis of the strict instructions of the then BFF General Secretary Mr. Shohag, the Accused submitting that he allegedly only ever acted on orders which he received from the former and was without any ‘decision-making powers’ of his own.

285. This said, in the view of the Chamber, on the basis of the examination of the entirety of the case file at its disposal and as exhibited by way of the above table, it was undeniable that Mr. Rahman had been involved in several stages of the procurement processes for the Transactions in which false (and/or falsified) quotations had been utilized. In particular, the approval of the applicable Requisition Forms for Transactions 2-4 (Mr. Rahman having signed each of the pertinent Requisition Forms across Transactions 2 – 4), the requests for quotations across the Transactions (Mr. Rahman being kept in copy across the emails in each of the Transactions by means of which the quotations were requested from the vendors), the receipt and/or at the least, the review of, the quotations for Transactions 1, 2 and 4 (Mr. Rahman being kept in copy of some of the email communications by means of which the BFF confirmed receipt of the quotations provided by the pertinent vendor(s) and/or having signed each of the quotations received for Transactions 1, 2 and 4

respectively) and the 'Comparative Statement of Quotations' (Mr. Rahman having signed each of the pertinent 'Comparative Statement of Quotations' across the Transactions).

286. In this sense, taking into account the above, the Chamber could only concur with the stipulations of the Investigatory Chamber in the Final Report in so far that, quite clearly and despite his arguments to the contrary, Mr. Rahman had been 'deeply involved' within the Transactions as "*one of [the] officials with decision-making powers*"¹¹⁰, his participation(s) within the Transactions by way of the issuance of his various review(s) and approval(s) being "*crucial*"¹¹¹ – *i.e.* without which, the Transactions' process(es) would never have been completed.
287. Besides and more specifically, the Chamber was not convinced by the Accused's claim(s) that i) he had had no decision-making role(s) or power(s) in any capacity at the various stages of the procurement processes for the Transactions; ii) his only role was the submission of the "*initial internal requisition*" to the other BFF officials concerned; iii) all decisions rendered in relation to the procurement process(es) for the Transactions had been solely vested in the hands of the (former) BFF General Secretary Mr. Shohag, or; iv) that it was Mr. Shohag and "*the Treasurer*" whom 'exclusively' undertook the 'Comparative Statement of Quotations' across the Transactions – this, when considering the Chamber's aforesaid determination that Mr. Rahman had been (fundamentally) involved in several stages of the procurement processes for the Transactions and noting that Mr. Rahman's signature had appeared more than once at the various mentioned junctures, specifically *inter alia* alongside that (*i.e.* the signatures of) of Mr. Shohag. Put differently, the Chamber was resolute that Mr. Rahman could not simply invoke the overarching argument that 'he had no role(s), authority/ies or power(s) of his own in relation to the procurement processes for the Transactions and was only following the orders of the BFF General Secretary', whilst in unison and irreconcilably, concurrently at multiple stages continue to perform (a) fundamental role(s) in the Transactions' processes and likewise issue his endorsement(s) by way of the distribution(s) of his signature(s) at the various identified points.

c) Legal assessment

288. Having established that the abovementioned facts had occurred, namely, that for the Transactions false and/or falsified quotations had been used as supporting documentation and that Mr. Rahman had been deeply and fundamentally involved in the Transactions concerned, the Adjudicatory Chamber next examined, in reference to its above-outlined stipulations regarding art. 25 FCE, whether these circumstances amounted to a violation on the prohibition on forgery and falsification on the part of the Accused, as stated in the Final Report.
289. In this context, the Chamber began by recalling that there was nothing within the case file to suggest that Mr. Rahman had himself forged or falsified the applicable quotations – the Final Report stating outright that the IC had been unable to identify the issuer of the falsified documentation – but rather that by endorsing and/or approving the Transactions at hand, he had 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 (pivotal) participation/involvement in the various stages of the former, such as at the 'Comparative Statement of Quotations'¹¹² stage¹¹³.

¹¹⁰ Page 33 of the Final Report of the Investigatory Chamber.

¹¹¹ *Ibid.*

¹¹² See *supra*. Mr. Rahman having signed each of the pertinent 'Comparative Statement of Quotations' across the Transactions.

¹¹³ 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.

290. Moreover, as in the view of the Chamber some of the irregularities within/similarities between the (falsified) quotations at the basis of the Transactions (as outlined *supra*.) were so plainly manifest, the Chamber found it especially alarming that Mr. Rahman did not i) appear to have exercised any further caution when assessing/reviewing the quotations at the basis of the Transactions in the present case, or; ii) refrain in any capacity from granting his approval of and/or endorsing Transactions which relied on falsified documentation.
291. As such, the Chamber, in consideration of the foregoing, could only conclude that if Mr. Rahman had exercised the degree of diligence expected of him by virtue of his position as the BFF Manager – Operations, he would/should have (easily) realised that the quotations used to support the Transactions had been falsified, or at the very least, should have paused to question their authenticity.
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.¹¹⁴ 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. Rahman had acted recklessly within the context of the various procurement procedures/processes related to the Transactions supported by falsified quotations, such as failing to take the necessary precautions, he could consequently be found guilty of the use of false/falsified documentation in violation of art. 25 FCE - this, especially when considering his established ‘deep involvement’ within the Transactions at hand as “*one of [the] officials with decision-making powers*”.
294. As such, with the foregoing in mind and in consideration of its above deliberations and determinations, the Chamber deemed it evident that Mr. Rahman had acted recklessly and likewise plainly failed to exercise his duties as the BFF Manager-Operations responsibly when granting his approval of and/or endorsing the Transactions which relied on the falsified documentation, in breach of art. 25 FCE. In this respect, the Chamber wished to emphasise that if Mr. Rahman had examined the (falsified) quotations with the standard of care

¹¹⁴ CAS 2018/A/5769 *Worawi Makudi v. FIFA*

required/expected and/or been more diligent, he would have realised, or at the very least paused to question or examine, the authenticity of the applicable (falsified) quotations – such responsibilities being unavoidable on Mr. Rahman’s part when accounting for his deep and fundamental involvement/participation in the Transactions at hand.

295. In this sense, and with respect to its above determinations, the Chamber additionally wished to remark that it was neither contending nor seeking to establish that Mr. Rahman could be assigned sole and individual responsibility to the exclusion of any other persons with regards to the various other (BFF) officials involved within the processes at the basis of the Transactions, but that neither could it endorse the Accused’s insinuations that he could, by virtue of the involvement of such others, consequently absolve himself of any and all responsibilities in this regard. Mr. Rahman was, after all, at the applicable times, the BFF Manager – Operations – a BFF official of not-insignificant ranking - and to attempt to exonerate himself of all accountability with regards to the use of the falsified documentation to support Transactions paid or expected to be paid for with FIFA funds, when his signature appeared more than once at the various stages, was a contention which the Chamber considered it could not stand.
296. 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.
297. In this context, the Chamber however wished to emphasise that in any event, it viewed the BFF Investigative Report to be of secondary value *only*, and stressed that its deliberations and conclusions as outlined above were maintained independently of any of the indications of the BFF Investigative Report.

d) Conclusion

298. In light of the above reasoning, the Chamber found that Mr. Rahman had, in his capacity as the BFF Manager - Operations, made use of false and/or falsified documents, namely the quotations, in order to support the procurement and payment processes for Transactions 1-4 that were paid, or expected to be paid, with FIFA Forward funds, in breach of art. 25 FCE
299. In continuation, by way of his violation of art. 25 FCE, the Chamber found that Mr. Rahman had likewise failed to i) behave in a dignified manner and demonstrate commitment to an ethical attitude, and; ii) act in accordance with his fiduciary duty¹¹⁵ towards FIFA and the BFF, and had therefore also failed to comply with both art. 14 FCE – *General duties* and art. 16 FCE – *Duty of loyalty*, respectively.

¹¹⁵ Art. 16 (1) FCE – “(...) **A breach of fiduciary duty occurs when, inter alia, someone who is placed in a position of responsibility or trust acts in a way that is detrimental to the interests of FIFA, the confederations, associations, leagues or clubs or is likely to damage their reputation**” (emphasis added).

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

C. Summary

300. 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. Rahman had, whilst maintaining the position of BFF Manager - Operations, used false and/or falsified documents within the scope of Transactions 1-4, in particular by signing documents relating thereto without first verifying and/or scrutinizing the (false and/or falsified) quotations concerned, and had therefore breached art. 25 FCE. By extension, Mr. Rahman was also found to have breached arts. 14 and 16 FCE, in so far that he had thereby both failed to behave in an ethical/dignified manner and to act in accordance with his fiduciary duty towards BFF and FIFA.

D. Determination of the sanction(s)

301. The violations of the FCE by Mr. Rahman having been established, the Chamber subsequently considered the sanction(s) to be imposed.

302. 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.

303. 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).

304. 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.

305. Against this background, the Adjudicatory Chamber pointed out that the Accused had been found guilty of violating arts. 14, 16 and 25 FCE in relation to the use of false/falsified quotations in order to justify transactions paid, or expected to be paid, with FIFA funds – the established infringement of art. 25 FCE corresponding to the most serious of the allegations levelled against Mr. Rahman.

306. In this context, as a starting point, the Chamber first remarked that the Accused's position of BFF Manager – Operations established him as a BFF official with some power and authority.

307. Resultantly, by virtue of the Accused's position in the BFF, the Chamber underlined that Mr. Rahman had been expected to uphold the highest standards of professionalism by *inter alia* preserving and promoting the integrity of the sport. However, rather than maintaining these expectations, Mr. Rahman had engaged in unethical conduct and *inter alia* used false/falsified documents to justify the use of FIFA funds - the former demonstrating a clear and unforgivable pattern of disrespect for the core principles and values of the FCE on the part of the Accused – Mr. Rahman having violated and/or breached multiple provisions of the Code.

308. As a result, the Chamber was of the opinion that the Respondent's behaviour was inexcusable and completely unacceptable for any 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. Furthermore, the Chamber also noted that despite the magnitude of the evidence levelled against him, Mr. Rahman had not expressed any particular awareness and/or admission of his wrongdoing, and neither had he showed any degree of remorse for his actions, despite the detriment caused by his conduct to football as a sport.
310. This said, and the above notwithstanding, the Chamber did acknowledge, as already mentioned *supra.*, that Mr. Rahman was not the sole individual whom had been involved within the procurement processes at the basis of the Transactions and that likewise, up until the present proceedings, Mr. Rahman had presented a clean record, the Accused lacking any known precedents or previous records of any infringements of the FIFA regulations. These elements, whilst not exonerating the Accused from his responsibilities or excusing his conduct in any capacity, being considered as mitigating factors by the Chamber in its evaluations of the appropriate sanction(s) to be imposed.
311. Against this background, the Chamber recalled that under art. 10 FCE, in case of concurrent violations of the Code, such as in the present case where Mr. Rahman was found to be in breach of arts. 14, 16 and 25 FCE, the sanction should be based on the most serious violation and recalled that the most serious violation in the present proceedings related to the Accused's established infringement of art. 25 FCE – *Forgery and falsification.*
312. In this respect, the Chamber recalled that in accordance with the Code, established violations of art. 25 FCE provided not only for the imposition of a ban on taking part in any football-related activity for a minimum of two (2) years, but also for the imposition of a fine of at least CHF 10,000. This said, the Chamber emphasised that in any case, it would be guided by the principle of proportionality, taking into account all the circumstances of the case at hand.
313. Therefore, having considered all the elements of the case file, the Chamber deemed that, although the offences committed by Mr. Rahman were serious, it also recognised that the mitigating elements as outlined above must be taken into account. As such, the Chamber found that the sanction(s) to be imposed fell within the lower range of art. 25 FCE.
314. Consequently, the Chamber found no basis upon which to impose higher sanctions than the minimum provided for under art. 25 FCE, this, whilst also pointing out simultaneously that there was no evidence within the case file which the Chamber considered could have justified the imposition of sanctions lower than the minimum sanction(s) as provided for under this provision. As such, the Chamber decided that the imposition of a ban from taking part in any kind of football-related activity at national and international level (administrative, sports or any other) for two (2) years, as well as a fine of CHF 10,000, were the appropriate and proportionate measures to be imposed upon the Accused in light of the offences committed.
315. In particular, the Chamber deemed that these sanctions were the only sanctions which would produce the necessary deterrent effect with regards to Mr. Rahman's reprehensible conduct, which, as aforementioned, was of a serious nature.

316. Finally, for the sake of good order, the Chamber specified that the ban comes into force as soon as this decision is communicated in accordance with art. 44 (1) FCE.

III. DECISION OF THE ADJUDICATORY CHAMBER

1. Mr. Mizanur Rahman is found responsible for having breached art. 14 (General duties), art. 16 (Duty of loyalty) and art. 25 (Forgery and falsification) of the FIFA Code of Ethics, in relation to the use of false and/or falsified documentation in order to support transactions which were paid, or expected to be paid, with FIFA funds, whilst serving as the BFF Manager – Operations.
2. Mr. Mizanur Rahman is hereby banned from taking part in any kind of football-related activity at national and international level (administrative, sports or any other) for a duration of two (2) years, as from the notification of the present decision.
3. Mr. Mizanur Rahman is ordered to pay a fine to the amount of CHF 10,000.
4. The fine is to be paid within 30 days of notification of the present decision.

FÉDÉRATION INTERNATIONALE
DE FOOTBALL ASSOCIATION



Vassilios Skouris

Chairperson of the Adjudicatory Chamber of the FIFA Ethics Committee

NOTE RELATED TO THE LEGAL ACTION:

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

NOTE RELATED TO THE FINANCIAL SANCTION:

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

NOTE RELATED TO THE PUBLICATION:

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