

# Decision of the Adjudicatory Chamber of the Ethics Committee

Taken on 19 November 2020

## COMPOSITION:

Vassilios Skouris, Greece (Chairman)

Mohammad Al Kamali, UAE (Member)

Melchior Wathelet, Belgium (Member)

## PARTY:

Mr Ahmad Ahmad,

Madagascar

Regarding an infringement of the FIFA Code of Ethics (adj. ref. no. 09/2020)

## I. FACTS OF THE CASE

### A. PROCEEDINGS BEFORE THE INVESTIGATORY CHAMBER

#### a) Procedural background

##### 1. Preliminary investigation and opening of proceedings

1. Mr Ahmad Ahmad ("Mr Ahmad") has been the president of CAF since 16 March 2017, the vice-president of the FIFA Council since 21 March 2017, and previously the president of the Fédération Malagasy de Football between 11 December 2003 and 15 March 2017. He has also served as member of the FIFA Appeal Committee (2005 – 2017) and as member and chair of the FIFA Member Associations Committee since 2017.
2. On 15 March 2019, *insideworldfootball*, an online news platform, published an article reporting on several accusations made against Mr Ahmad Ahmad including contract fraud, mismanagement of CAF funds and payments to the private bank accounts of federations' presidents.
3. On 31 March 2019, the Secretariat of the investigatory chamber received a complaint from Mr Amr Fahmy, then General Secretary of CAF, against Mr Ahmad.
4. Based on the allegations contained therein, the investigatory chamber initiated a preliminary investigation in accordance with article 59 of the FIFA Code of Ethics ("FCE") and contacted Mr Ahmad for information.
5. Taking account of the relevant information and documentation obtained throughout the preliminary stage of the investigation, the Chairperson of the investigatory chamber, Ms María Claudia Rojas, concluded that there was a prima facie case that Mr Ahmad had committed violations of the FCE.
6. On 25 March 2020, Mr Ahmad was informed of the opening of the investigation proceedings under reference E20-00001 related to possible violations of the following provisions: general duties (art. 13), duty of loyalty (art. 15), conflicts of interest (art. 19), offering and accepting gifts or other benefits (art. 20), commission (art. 21), protection of physical and mental integrity (art. 23), abuse of position (art. 25) and misappropriation and misuse of funds (art. 28).

##### 2. [Auditors] Reports

7. In September and October 2019, [Auditors] performed a general audit and an overview of CAF's financial management and internal processes to determine whether there had been any financial misconducts, conflicts of interest and circumventions of relevant policies.
8. [Auditors] was mandated by CAF in the framework of the cooperation agreement between FIFA and CAF, effective from 1 August 2019 to 31 January 2020. The

first [Auditors] report (“First [Auditors] Report”) was finalized on 2 December 2019 and was forwarded to the investigatory chamber.

9. Due to the identification of several red flags and potential elements of mismanagements exposed by the First [Auditors] Report, the investigatory chamber commissioned [Auditors] to conduct further inquiries. Consequently, a second report was provided to the investigatory chamber on 28 July 2020 (“Second [Auditors] Report”).

### **3. Communications with the party**

10. From 15 April 2019 to 29 October 2020, the investigatory chamber exchanged several communications with Mr Ahmad, through which he was requested to provide written statements on the allegations and supporting documentation.
11. On 15 April 2019, Mr Ahmad was first requested to provide the investigatory chamber with any comments, documents or relevant information in his possession regarding the allegations detailed in the claim.
12. On 29 April 2019, Mr Ahmad, through his lawyer, replied, inter alia, that “most of the allegations were wrong or misleading”.
13. On 19 August 2019 and 10 December 2019, Mr Ahmad gave information on his personal bank accounts for the period April 2017-April 2019, stated he was neither the shareholder nor the beneficial holder of any company, gave information about the proceedings before the French authorities and the pilgrimage to Mecca (hereinafter “Umrah pilgrimage”) and provided the contact details of Mr Loic Gerand, his personal attaché.
14. On 2 September 2019, Mr Ahmad provided additional banking information and details about the flights paid for the Umrah pilgrimage.
15. On 6 March 2020, Mr Ahmad sent a letter to the investigatory chamber addressing the leaking of confidential information to the press, the procurement process for the African Nations Championship (“CHAN”) 2018 and the relation with [Company 1].
16. On 25 March 2020, as stated above, the Chairperson of the investigatory chamber notified Mr Ahmad that she had opened formal investigation proceedings against him.
17. On 30 March 2020, Mr Ahmad replied by providing a power of attorney, requesting the information collected throughout the preliminary investigation and asking the proceedings to be conducted with expediency and diligence.
18. On 28 August 2020, Mr Ahmad provided more details about the CAF procurement process for the CHAN 2018, the finances of the Madagascar office, and the relation with [Company 1].

19. On 29 September 2020, Mr Ahmad provided the investigatory chamber with answers concerning the companies named [Company 2] and [Company 3], the indemnities for the inauguration of the Madagascar office and a USD 11,000 payment made by CAF to Mr Ahmad, and a USD 56,400 payment from [Sports Marketing Agency].

**b) Factual findings of the investigatory chamber**

**1. Umrah pilgrimage**

20. On 28 February 2018, Mr Rajalah Essoulami, Secretary General of Union of Arab Football Associations ("UAFA"), issued a letter inviting Mr Ahmad and the Muslim presidents of CAF member associations to perform the Umrah pilgrimage during the month of Ramadhan in 2018. Through such letter, UAFA requested the copies of their passports to start the application for the entry visas to Saudi Arabia and to make the arrangements for transportation and accommodation.
21. In a correspondence dated 3 May 2018, Ms Sarah Kamel, personal assistant to Mr Ahmad, instructed, on behalf of Mr Ahmad, Mr Inas from the CAF Travel Department, to start all necessary arrangements for the trip to Mecca and attached the list of potential participants. Said email read as follows:

*"As per the attached excel sheet and as per the president's instructions, you are kindly requested to book for all the attached presidents from their respective countries to Cairo from the 17th of May and return back home the 25th of May (on CAF expenses). From the 19th of May departure to Jeddah and return back to Cairo on the 24th so the second day the 25th as mentioned above, they return back to their respective countries (on president's expenses), once all the reservations are finished, could you please send me their itineraries."*
22. From that communication the investigatory chamber inferred that Mr Ahmad instructed the CAF Travel Department to make all arrangements for the trip to Mecca, that such trip was scheduled from 17 to 25 May 2018, with a stopover in Cairo, that CAF would pay for the costs originated from the federation presidents' journeys from their original home country to Cairo and vice versa, and that Mr Ahmad had decided to pay the travel costs from Cairo to Jeddah and from Jeddah to Cairo.
23. According to the Excel document attached to this email, twenty-six football officials were contemplated as potential participants in the Umrah pilgrimage.
24. On 8 May 2018, Ms Kamel, on behalf of Mr Ahmad, sent the following invitation to twenty-four Muslim presidents of CAF mentioned in the referred excel sheet. Mr Ahmad was also in copy of this communication.

*"Dear Muslim Presidents of Federations, Kindly note that CAF President Mr. AHMAD, is inviting you to perform Umrah during the first week of*

*Ramadan from the 19th to the 24th of May 2018. Departure from your respective country will be the 17th of May and return the 25th of May. Travel department will contact you shortly to send to each one the proposed itinerary. Departure from Cairo to Medina will be the 19th of May and return from Jeddah the 24th. Visa letters will be sent to you shortly Please do not hesitate to contact me for any further information. Please accept, dear presidents, our best regards. Sarah Kamel"*

25. On 8 May 2018, Ms Veronica Vital from the CAF Travel Department, sent an email to Mr Francis Amin, president of the South Sudan Football Association, informing him about the scheduled itinerary for the journey to Mecca.
26. On the next day, Mr Amin acknowledged receipt of Ms Vital's communication and informed her that although he could not join the Umrah journey, he intended to be replaced by his deputy, Mr Vanansio Amun Deng, for such occasion.
27. On 9 May 2018, Ms Vital forwarded Mr Amin's communication to Ms Kamel, who informed Mr Amin that delegating this activity was impossible, since the invitation to the Umrah was personal, reserved to Muslim presidents of the federations and was not to be confused with a mission.

#### **Departure from the participants' respective countries and arrival in Cairo**

28. Based on the invoices of the flight tickets, the investigatory chamber determined that the participants were: Mr Sangare (Burkina Faso), Mr Moctar (Chad), Mr Said Athouman (Comoros), Mr Waberi (Djibouti), Mr Abo Rida (Egypt), Mr Tilmo (Ethiopia), Mr Bajo (Gambia), Mr Nyantakyi (Ghana), Mr El Jaafri (Libya), Ms Guindo Daou (Mali), Mr Ahmed (Mauritania), Mr Sobha (Mauritius), Mr Djibrilla (Niger), Mr Arab (Somalia), Mr Magogo (Uganda), Mr Ahmad, Mr Gerand, Mr Ranirison.

#### **Departure from Cairo to Medina**

29. Based on the provided flight tickets' invoices, all participants travelled together from Cairo to Medina, with the exception of Mr Abo Rida.
30. On 22 May 2018, Mr Fahmy contacted Mr Alaoui and informed him that the following twelve people would be returning from the Umrah via Cairo: Mr Ranirison, Mr Moctar, Mr Said Athouman, Mr Waberi, Mr Tilmo, Mr Bajo, Mr El Jaafri, Ms Guindo Daou, Mr Sobha, Mr Djibrilla, Mr Arab, and Mr Magogo.

#### **Departure from Jeddah back to Cairo**

31. Based on the invoices issued by [Travel Agency], the investigatory chamber concluded that five out of the eighteen participants did not fly back via Cairo, but had different travel arrangements, namely Mr Sobha, Mr Bajo, Mr Sangare, Mr Nyantakyi and Mr Ahmad.

32. In addition, based on the accommodation invoices, the following participants stayed in Cairo for one or two nights before returning to their respective countries: Mr Said Athouman, Mr El Jaafri, Mr Waberi, Mr Ranirison.

#### Expenses for accommodation

33. In a correspondence dated 8 July 2018, Mr Mohamed El Sherei, former CAF Finance Director, informed Mr Abdulah Moustapha, former CAF Chief Compliance Officer, that CAF had received invoices for flight tickets and accommodation amounting to EGP 1,783,131.00 (USD 101,314) for the expenses related to the Umrah trip, and urged him to state who would cover such expenses.
34. The investigatory chamber used the total amount of EGP 1,783,131.00 (USD 101,314), as it is the calculation that CAF's finance department recognized as expenditure.

#### Request for payment

35. In response, on 9 July 2018, CAF Chief Compliance Officer, Mr Moustapha, replied that the expenses were related to an interview at CAF headquarters in Cairo and that, since the trip between Cairo and Saudi Arabia was private, it would be covered by «le donneur d'ordre» [person who ordered the payment]. Furthermore, Mr Moustapha requested CAF Finance Director to split the invoices accordingly.
36. On 12 September 2019, the investigatory chamber requested Mr Abdulah Moustapha to clarify the content of the aforementioned email exchange.
37. On 26 September 2019, Mr Moustapha replied the following:
- The decision to split the expenses was taken since the planning of the financing of the event;
  - Because UAFA generously offered accommodation and meals on-site for all pilgrim guests, CAF could neither refuse the invitation nor require that the presidents' air tickets be covered by UAFA;
  - Mr Ahmad, President of CAF and also of Muslim faith, decided and proposed to take charge of these costs himself, and to reimburse the payments made by CAF for travel;
  - The term "privately" ("à titre privatif" in French) which he used in his e-mail meant that either UAFA or Mr Ahmad have decided to assume the cost of travel between Cairo and Mecca for all presidents participating in this pilgrimage;
  - The allusion to «donneur d'ordre», in the present case, referred to Mr Ahmad who has been the person who ordered the payment by CAF of the aircraft tickets not covered by UAFA; and,

- That, nevertheless, this event was of a purely official nature and in direct relation with the desire of CAF to maintain close relations with UAFA, a football institution of importance.

**Payment made by Mr Ahmad for the Umrah pilgrimage**

38. On 4 September 2018, Mr Mohamed El Sherei, CAF's Finance Director, issued a receipt for USD 10,000 with the following justification: "Reimbursement of CAF President Monsieur Ahmad for EL OMRA [Umrah] fees for CAF members in 2018." (Free English translation).
39. In addition, Mr Ahmad provided the investigatory chamber with proof of a cash deposit dated 10 September 2018 in the amount of USD 10,000 that he argued was related to the request made by CAF Finance Director.
40. In his reply dated 29 April 2019, Mr Ahmad stated that:
  - In his point of view, from a religious, cultural and diplomatic perspective, it was impossible to refuse the invitation made by UAFA;
  - The member associations' presidents and the other CAF officials were invited by virtue of their official capacities, since UAFA's invitation was done by an official football institution (UAFA) to another football institution (CAF);
  - Since UAFA has already offered to cover the costs of all participants during their stay in Saudi Arabia, including the transportation from Medinah to Mecca, the hotels and meals, he considered adequate that CAF should cover the travel expenses of the participants to Saudi Arabia via Cairo, including the airline tickets;
  - Since some of the member associations' presidents faced issues with their entry visas on the way back to Cairo, it was necessary to arrange one-way flight tickets so they could return directly from Jeddah to their home countries; and,
  - It was only then, while still being in Saudi Arabia that Mr Ahmad decided to personally cover the additional costs of the referred one-way tickets for a value up to USD 10,000.
41. In subsequent replies, Mr Ahmad further explained that he never considered sponsoring personally the Umrah pilgrimage, and that, only when the issue with the visas came up, he offered to pay up to USD 10,000 for the one-way return tickets.
42. When required to provide the list of presidents who were unable to embark on the flight back to Cairo, Mr Ahmad informed that he was "made aware of the visa issue at the end of the Omra (minor Muslim pilgrimage) at the airport, on his way back from Saudi Arabia." He explained that some presidents of CAF member associations called him on his mobile phone to tell him that they were not allowed to board their respective flights.



43. Mr Ahmad further clarified which participants faced issues with their visas: Messrs Sita Sangare, Kwesi Nyantaky, Yahya Ahmed, Hamidou Djibrilla Hima, and Mahamad Ally Samir Sobah.
44. After reviewing the invoices issued by [Travel Agency] for air ticket expenses, the investigatory chamber could corroborate that five out of the eighteen participants did actually not fly back through Cairo, but had other travel arrangements.
45. Only three of the five mentioned persons by Mr Ahmad in his reply of 19 August 2019 (namely Messrs Sobha, Sangare and Nyantaki), actually travelled directly from Jeddah to other destinations different from Cairo. The other two were Mr Ahmad himself and Mr Kaba Bajo.
46. No other documentary evidence regarding the visa issue was provided to the investigatory chamber on that matter. There is, apart from the assertions made by Mr Ahmad, no other communication that could support that there were issues with the visas on the way back to Cairo. The investigatory chamber believed that surely the CAF's Travel Department should have been informed of the situation as to arrange the direct flights from Jeddah for the member associations' presidents, as it did for the other parts of the journey. However, no evidence was provided by Mr Ahmad nor by the CAF administration.
47. Later in his reply dated 19 August 2019, Mr Ahmad explained that only after the Umrah pilgrimage had ended, he was required by the CAF administration to assume part of the expenditure, because he was responsible for ordering some items of the invoice, namely the flight tickets for the presidents to and from Saudi Arabia. He also explained that the amount charged to him exclusively included the travel costs from Cairo to Jeddah, but that no other costs were charged to him in relation to the meeting held in Cairo.
48. Mr Ahmad gave further clarifications regarding his disbursement of USD 10,000 in his communication dated 2 September 2019. On that occasion, Mr Ahmad mentioned that such reimbursement was related to (1) the roundtrip flight tickets from Cairo to Jeddah and (2) the additional flight tickets for the five presidents who travelled directly from Jeddah to their countries because of the visa problem.
49. According to the supporting documentation provided by Mr Ahmad, the amount of the invoices issued by [Travel Agency] amounting to USD 9,906.00, roughly resembled the USD 10,000 paid by Mr Ahmad to CAF.
50. The investigatory chamber established that, as Mr Ahmad acknowledged having paid USD 10,000 in order to cover the round-trip ticket expenses for the travel from Cairo to Saudi Arabia for all Muslim presidents involved, and not only the one-way tickets booked as a reason of the issue with the visas.



51. In summary, according to Mr Ahmad, he only offered to pay for the one-way flight tickets when the visa issues occurred on the way back from Jeddah to the presidents' home countries, but that the CAF Finance Director ended up charging him with the round trip tickets for all presidents for the trip between Cairo to Medinah and Jeddah Cairo, as well as for the additional tickets generated because of the visa issue.

## 2. [Company 1]

52. The investigatory chamber identified the following companies as being involved in the negotiations and payments of sports equipment between CAF and [Company 1].

### [Company 1]

53. [Company 1] was incorporated on 28 June 2016 in Toulon (France) and is active in the design, manufacturing, sales, and trading of gym equipment. Except for selling general sportswear, [Company 1] does not seem to be a reseller of equipment, but rather a manufacturer.
54. The company is jointly owned by [A], [B, who is A's wife] and [C].

### [Company 4] (France)

55. Based on the certification of incorporation, [Company 4] was incorporated on 6 March 2018 in Toulon, France and is active in the sale of sports clothing, equipment and materials.
56. The company is jointly owned by [A] and [D] and had its registered address at 529 Robert Brun, 83500 La Seyne, Sur Mer, France.

### [Company 5] (UAE)

57. Based on the certification of incorporation, [Company 5] was incorporated on 25 July 2019 in Toulon, France (having registered address at IBM Document Clearing Service Office, 101 YD, 164 Dubai) and it is active in the resale purchase of sports cloth, materials and spices.
58. The company is jointly owned by Messrs [A] and [D].

### Mr Loic Gerand

59. In several media publications Mr Gerand has been mentioned as a close friend of [A], a shareholder of [Company 1]. In addition Mr Ahmad has confirmed that he had been introduced to [Company 1] through his attaché, Mr Loic Gerand.
60. Mr Gerand is also linked to the following companies: [Company 6] and [Company 7], both with registered addressed at 523 Chemin Robert Brun, 83500 La Seyne, Sur-Mer, France. It is to be noted that [Company 8] ([A]'s other company) and [Company 4] (France) are established at the same address but at the number 529.

Moreover, [Company 9] (not to confuse with [Company 1]) is also located at same address but at the number 581.

61. Mr Gerand was contacted, in his capacity as attaché to Mr Ahmad (and thus a person subject to the FCE) in relation to the investigation against Mr Ahmad and requested to provide information. However, despite several attempts from the investigatory chamber, Mr Gerand did not reply to any correspondence and requests, and did not cooperate in the proceedings.

#### Equipment purchase for the African Nations Championship 2018

62. CAF organized the 5th edition of the CHAN in Morocco between 12 January and 4 February 2018. Morocco was announced as the host nation only in October 2017, changing a previous decision made in February 2016 to host the tournament in Kenya. Because of the sudden changing of the host country for CHAN 2018, CAF apparently faced an issue in acquiring the necessary equipment for the tournament in time.

#### First contact with [Company 1]

63. According to the second [Auditors] report, Mr Ahmad started negotiating with [Company 1] at least on 9 October 2017. Based on said report, Mr Ahmad, with the support of his attaché Mr Gerand, hosted [A] on 9 October 2017 in Cairo along with [E], who was representing [Company 10].
64. On 8 October 2017, Mr Inas Fahmy, Travel Manager of CAF, informed Messrs Hadj Mahmoud and Abdel Radwan, that the president would host a meeting with Messrs [A], [F] and [E] in Cairo and instructed them to arrange a transport from the airport to the hotel.
65. Based on an email dated 16 October 2017 from [E] to Mr Ahmad (with presumably, [A] in copy), it appears that in the aforementioned meeting the parties discussed a collaboration with CAF including finding a supplier for the [Sports Manufacturer 1] equipment.
66. In this regard, the investigatory chamber noted the absence of any indication that Mr Ahmad involved the General Secretary's office or any other relevant department of CAF in the meeting with [Company 1] and [Company 10], even though the acquisition of equipment for a tournament such as the African Nations Championship is in principle the responsibility of the CAF administration, the head of which is the Secretary General – cf. article 26.3 of CAF Statutes, which provides that the Secretary General "shall be the head of CAF administration".
67. Additionally, there is a public statement, echoed by the media, through which [B] confirmed that [A] and Mr Ahmad have met in September 2017, the date on which according to her statement, [Company 1] initiated a commercial approach towards CAF.

68. However, according to Mr Ahmad, he recalls that the first discussion he had with [Company 1] took place in December 2017.
69. In addition, Mr Ahmad stated that said discussions were held by phone with the participation of Mr Ahmad, CAF General Secretary, Mr Gerand and [A]. Moreover, the said phone conference meeting was the only contractual contact that Mr Ahmad had with [Company 1].

#### CAF Executive Committee meeting of 16 November 2017

70. The minutes of the CAF Executive Committee (“ExCo” ) meeting dated 16 November 2017 stated that the then Acting General Secretary faced difficulties in concluding the procurement for the CHAN 2018 due to administrative delays and the lack of a contract or sponsorship with an equipment manufacturer.
71. It appears that, due to the short deadline, the CAF President decided to assist the CAF administration and allegedly met [Sports Manufacturer 1]’ representatives in Egypt beforehand.
72. At the meeting held on 16 November 2017, the CAF ExCo expressed its preference for the [Sports Manufacturer 1] equipment – rather than [Sports Manufacturer 2], as stated explicitly in the minutes of such meeting – for the referees, balls, officials, etc. In view of the urgency of the situation, the CAF president, Mr Ahmad was given the mandate to finalize the order with [Sports Manufacturer 1]. However, it was not explicitly mentioned in the minutes whether the ExCo agreed to waive the requirement for a tender for CHAN 2018 equipment purchase or waive the general requirement to buy directly from a manufacturer rather than from an intermediary/trader.
73. According to the minutes of said meeting it was stipulated that “the Executive Committee confirmed a preference for [Sports Manufacturer 1] equipment and mandated the President to finalize the procurement process, arguing that in the future a call for tenders be opened for this purpose” .
74. In reply to the investigatory chamber’s request for clarification, Mr Ahmad explained that the reason why he searched for alternatives regarding the equipment was that neither [Sports Manufacturer 1] Egypt, [Sports Manufacturer 1] Germany, [Sports Manufacturer 2] nor [Sports Manufacturer 3] were able to deliver the requested products within the deadlines. [Sports Manufacturer 2] was only able to partly deliver the equipment, but this would be “non-branded”. According to Mr Ahmad “it was inconceivable that for a competition of this importance the equipment would be unbranded” .
75. However, contrary to what Mr Ahmad stated in his reply, those issues were only known by the CAF’s administration long after the date on which the meeting of the CAF ExCo supposedly occurred.

76. The problems in relation to the incapacity of other suppliers to deliver the equipment on time only occurred in December 2017.

#### Cancellation of the [Sports Manufacturer 2] order

77. At the beginning of December 2017, the CAF administration (through its Marketing department) started negotiations with different suppliers in apparent contradiction to the resolution of the ExCo previously mentioned. In this context, on 6 December 2017, Ms Sarah El Gazzar, from the CAF's Marketing department reached out to [Sports Manufacturer 3], [Sports Manufacturer 1] (Germany and Egypt), and [Sports Manufacturer 2], with a purchase request list, asking the equipment manufacturers the possibility to supply equipment for CHAN 2018 and to submit quotation for the items requested.
78. Both [Sports Manufacturer 3] and [Sports Manufacturer 1] (Germany and Egypt) expressed their inability to supply the requested goods due to business constraints. However, [Sports Manufacturer 2] expressed interest to supply a major part of the equipment requested and provided an initial quotation for a total value of EUR 423,222 (equipment including shoes and products for referees).
79. Between 12 and 15 December 2017 a deal with [Sports Manufacturer 2] was reached by the CAF administration.
80. On 15 December 2017, CAF's Marketing department emailed [Sports Manufacturer 2]'s offer to the then General Secretary (copying Deputy General Secretary in charge of Administration and Finance, Mr Essadik Alaoui) and stated that the department could secure a 60% discount from [Sports Manufacturer 2]. The concerned staff also stated certain limitations with [Sports Manufacturer 2]'s offer such as not having the possibility for CAF branding on equipment, non-availability of certain products/sizes and limited availability of equipment for delegation.
81. On the same day, the CAF's Marketing department confirmed the order with [Sports Manufacturer 2], which was later acknowledged by the then General Secretary over an email. [Sports Manufacturer 2]'s order was finalized and confirmed entirely over emails and no formal contract was signed by CAF in this respect. Based on the available documentation and email communications provided, the exact scope of the equipment ordered with [Sports Manufacturer 2] could not be established.
82. On 18 December 2017, there was an exchange of communications between Ms Sarah El Gazzar, Mr Essadik Alaoui and Mr Amr Fahmy, officer in the Marketing Department, Deputy Secretary General and Secretary General, respectively. In this email correspondence, Ms El Gazzar informed the Secretary General that, as requested by the president, Mr Ahmad, the order with [Sports Manufacturer 2] should be cancelled. Following this communication, Mr Essadik Alaoui, Deputy Secretary General, additionally confirmed through an email sent to the Secretary

General that the President gave the order to cancel the [Sports Manufacturer 2] order.

83. On that same date, 18 December 2017, the then CAF Secretary General communicated to [Sports Manufacturer 2] that CAF had to cancel the order with [Sports Manufacturer 2] due to "Organisational Matters". The exact reason for this cancellation could not be established based on the available documentation. For the last-minute cancellation of the order, [Sports Manufacturer 2] demanded a penalty of EUR 105,108.40.
84. As per the email communication between [Sports Manufacturer 2] and CAF, the penalty amount corresponds to 50% of the net value of the purchase that CAF agreed with [Sports Manufacturer 2].

#### **Proforma Invoices and Payments related to CHAN 2018**

85. Based on several emails reviewed, the earliest email communication between [Company 1] and the CAF Administration was on 4 December 2017. In said email, [A] requested Ms Kamel of the President's office to send the list of the required sports equipment for CHAN 2018.
86. In this regard, [Auditors] was unable to find any communication through which CAF had requested [Company 1] to provide a quotation. Consequently, it appears that [Company 1] has contacted CAF on its own.
87. CAF received a quotation from [Company 1] for the supply of equipment for CHAN 2018 on 17 December 2017. Quotation number 741 dated 15 December 2017 was sent by email to Ms Kamel and CAF President was in carbon copy (personal yahoo email account).
88. In another email dated 18 December 2017, [Company 1] sent the same quotation (which had been sent to the President's office the previous day) to Mr Essadik Alaoui, CAF Deputy Secretary General. In the email, [Company 1] stated that they were sending a revised offer as "agreed with the President" and again, Mr Ahmad was copied.
89. The same day, CAF's Deputy General Secretary sent an email to CAF's Secretary General where the Deputy General Secretary asked the Secretary General to send a purchase order to [Company 1] "following the instruction of CAF's President", for which the Secretary General replied that the Deputy General Secretary should "synchronise the operation" with the Manager of CAF President's office.
90. On 19 December 2017, CAF's Finance Director at the time, Mr El Sherei, sent an email to [Company 1] in which he stated that [Company 1]'s offer had been "approved by CAF's President" and that CAF was validating the order. In the same email, Mr El Sherei, asked [Company 1] to send CAF the proforma invoice for the order and the preferred payment methods.

91. On 16 January 2018, [Company 1] also sent proforma invoices for packaging & handling costs (USD 54,000.00) and shipping costs (USD 180,603.00) related to CHAN 2018 equipment purchase. In its reply dated 24 January 2018, CAF's Finance department disputed the handling costs.
92. However, through an email dated 25 January 2018, [Company 1] communicated to CAF's Finance Director (and with Mr Ahmad in copy) that the handling and shipping costs were agreed upon between the Managing Director of [Company 1] and the CAF President.
93. Mr Ahmad stated in his letters dated 29 April 2019 and 28 August 2020, that he was not involved in the approval of the shipping and handling costs as such competence falls under the CAF Administration.
94. From the information and documentation on file, it could not be established how CAF evaluated the additional costs towards [Company 1]'s handling and logistics-related services. Nevertheless, on 20 December 2017, on behalf of the CAF President, Mr El Sherei, at that time CAF Finance Director, approved [Company 1]'s total invoice and requested the issuance of an invoice for the settlement of the first instalment.
95. Also on 20 December 2017, [Company 1] informed CAF that their bank accounts in France were being audited and that no transfer could be made to them. Thus, [A] requested to transfer the money to the account No. [...] belonging to [Company 18] account in Turkey.
96. Two wire transfers amounting to approximately USD 234,000 were made by the CAF administration in January 2018 to a Turkish account purportedly held by [Company 1].
97. A month after the first allegation regarding [Company 1] became public, on 20 April 2019, [Company 1] filed a criminal complaint for forgery and use of forged documents against the Turkish company called [Company 18]. The referred complaint was only filed around a year and a half after the alleged fraudulent transfers were made in January 2018, and in between, there was no follow-up or demand about the payment of approximately USD 234,000.00 from [Company 1] to CAF. In other words, there is no indicia that [Company 1] during all this period tried to recover the sum of USD 234,000.00 from CAF or [Company 18].
98. In his reply dated 29 April 2019, Mr Ahmad explained that he has found out about the aforementioned payments after Mr Fahmy was dismissed as General Secretary and it was the General Secretary's duty to implement a necessary internal process for such payments in order to ensure that a "verification could have been undertaken and the incident avoided".

99. According to the investigatory chamber, the offer made by [Company 1] cannot be compared with the one from [Sports Manufacturer 2] since the former had more equipment ordered and the same would be branded with CAF logo. In other words, the required supplies differed from one quote to the other, and consequently, the final amounts are different as well. Moreover, the review of external (between [Company 1] and CAF) and internal (within CAF) email communication concerning [Company 1] did not offer any documentary evidence to show that the CAF Administration performed any product assessment or comprehensive costs assessments to finalize orders with [Company 1].
100. [Company 1] orders were finalized and confirmed entirely through email exchanges and no contract was issued by CAF in this respect. In the absence of contractual documentation, it was difficult to understand the decisions process behind these procurements.
101. Moreover, it appears that CAF's former General Secretary (Mr Amr Fahmy), former Deputy General Secretary (Mr Essadik Alaoui) and former Finance Director (Mr Mohamed El Sherei) approved and executed payments to [Company 1] following the instructions of Mr Ahmad and based on proforma invoices, without asking for actual invoices and performing the required due diligence.
102. There was limited documentation available to understand the technical features of the products offered, details of additional costs related to handling and shipping and general terms/conditions of the transactions between CAF and [Company 1].

#### **Criminal proceeding and arrest in Paris**

103. On 6 June 2019, while attending the FIFA Congress 2019, Mr Ahmad was arrested in Paris. According to the media reports, Mr Ahmad was accused of non-payment of taxes and criminal conspiracy to avoid tax duties.
104. Reportedly, Mr Ahmad's arrest was connected with the deal that CAF concluded with [Company 1] and with payments made to the [Bank 1] account of [Company 18].
105. In addition, [The Prosecutor], explained that Mr Ahmad was questioned as part of a probe into corruption, breach of trust and forgery.
106. Mr Ahmad was released by the French authorities in the evening of 6 June 2019.

#### **Other purchases of equipment made with [Company 1]**

107. Apart from its involvement as provider of equipment for the CHAN 2018, [Company 1] acted as the supplier of other CAF's events and operations.
108. Between December 2017 and December 2018, CAF made several purchases of football-related equipment from [Company 1] for a total value of around USD 4.4



million. In total, CAF paid USD 1,133,222 for the CHAN 2018, USD 131,896 for the AFCON 2018, USD 50,950 for the Africa Beach Soccer 2018, USD 4,652,597 for footballs for the 54 CAF-affiliated football federations. CAF also received a refund of USD 2,139,321, which makes the total amount paid to [Company 1] companies USD 4,429,394.

109. [Company 1] has issued CAF proforma invoices under three different business entities namely, a) [Company 1], France; b) [Company 4], France; and c) [Company 5], United Arab Emirates.
110. The business rationale behind why [Company 1] issued proforma invoices under three different business entities ([Company 1], [Company 4], and [Company 5]), could not be established from the email review.
111. According to Mr Ahmad, CAF organized up to 150 tender processes for various projects after CHAN 2018, of which only 3 were won by [Company 1].
112. In this regard, Mr Ahmad provided several documents to support his statement that a proper tender process has been in place since CHAN 2018.
113. However, having analysed those documents, the investigatory chamber could not establish whether the tendering processes won by [Company 1] were concluded in a proper manner and no evidence was provided by CAF to support the regularity of the selection process.
114. [Company 1] was selected as the supplier in the following three instances: the footballs for 54 federations, the Women AFCON Ghana 2018, and the African Cup of Nations.
  - Balls for 54 Federations
115. Based on the "Quotation Comparison Form" provided by Mr Ahmad, the tender was sent to seven potential suppliers on 17 April 2018: [Company 11], [Company 12], [Company 13], [Company 14], [Company 15], [Company 16] and [Company 1].
116. According to Mr Ahmad, on 19 April 2018, [Company 1] was selected for the procurement of the balls, because it was the only company that replied.
117. Although Mr Ahmad provided the investigatory chamber with seven different requests for quotation, he did not deliver any proof that the same request was sent to [Company 1].
118. Additionally, on 1 March 2018, more than a month before the other potential suppliers were contacted, [B] from [Company 1] replied to Mr Amr Fahmy by e-mail providing the quotes for the balls as well as a delivery schedule (Reference: Devis Ballons CAF T4 / T5).

119. [Company 1] offered to provide 36,000 balls size T5 for USD 1,395,000.00 (unit price USD 38.75.) and 24,000 balls size 4 for USD 375,000.00 (unit price USD 15.63).

- Women AFCON Ghana 2018

120. From the document on record, the investigatory chamber found that two companies were considered: [Company 1] and [Sports Manufacturer 1] Egypt. [Company 1]'s offer was cheaper than the one from [Sports Manufacturer 1] Egypt; however, there were no e-mails supporting this fact.

121. In this regard, the offer of [Sports Manufacturer 1] was for 52 products of 5690 units for an amount of USD 267,691.20, whereas [Company 1]'s offer included 41 products of 5075 units for an amount of USD 234,994.30.

- African Cup of Nations

122. According to the minutes of the ExCo meeting dated 16 May 2019, a tender for the CAN 2019 was sent to three different companies: [Sports Manufacturer 1] South Africa, [Sports Manufacturer 1] MENA and [Company 1].

123. From the abovementioned minutes, it seems that [Sports Manufacturer 1] South Africa could only provide less than 50% of the requested items and that [Sports Manufacturer 1] Mena didn't provide any offer. [Company 1] offered to provide the requested items for an amount of EUR 93,003.55.

124. Consequently, [Company 1] was apparently the only company able to provide the required equipment since [Sports Manufacturer 1] South Africa provided an incomplete offer while [Sports Manufacturer 1] MENA did not provide any offer.

125. Attached to those minutes were the e-mails sent to the respective companies. However, it seems that the attached requests for a tender did not refer to the same event. While the e-mail to [Company 1] was sent on 9 May 2019 and referred to the African Cup of Nations in Egypt 2019, the e-mails sent to [Sports Manufacturer 1] were dated 7 August 2019 and 11 November 2019 and referred to a "referee course that will take place in Egypt".

#### **Refund of monies to CAF related to football to 54 African countries**

126. As stated above, one of the transactions in which [Company 1] acted as a supplier of football equipment was the delivery of football training balls to forty-four different football federations in Africa.

127. In connection to this transaction, it is important to highlight that it was found that, [Company 1] refunded CAF the total amount of USD 1.25 million on 4 November 2018.

128. On 1 November 2018, [D], [Company 1]'s representative, sent a communication, with Mr Ahmad in copy, through which he instructed CAF to execute the subsequent payments related to the procurement of sports equipment of football training balls in the following manner:
- a. Invoice reference N- 00000001 for an amount of USD 0.88 million to be paid to the account at [Bank 2] belonging to [Company 4] (France), and,
  - b. Invoice reference N-1018-00211 amounting to USD 0.37 million to be paid to [Bank 3] account held by [Company 5] in United Arab Emirates (UAE).
129. On 4 November 2018, CAF transferred USD 1.25 million to an account at the [Bank 3] held by [Company 5] (UAE). This transaction was done in two tranches of USD 0.88 million and USD 0.37 million.
130. However, since CAF incorrectly also transferred USD 0.88 million to the [Bank 3] account, [D] of [Company 4] advised the then Finance Director of CAF that CAF's payments for the invoice numbers N-00000001 and N-1018-00211 were made to an "unintended account" and that the payments are being refunded to CAF.
131. Thus, on 11 December 2018, [Company 5] (UAE) refunded USD 0.88 million to CAF. Subsequently, to this transfer, on 31 December 2018, CAF also transferred USD 0.88 million to [Company 4], France.
132. The remaining amount of USD 0.37 million was executed and stayed into an account at the [Bank 3] held by [Company 5] (UAE).
133. However, as per the document provided by Mr Ahmad, [Company 5] (UAE) was only incorporated in France in July 2019, with seat in Dubai, the United Arab Emirates. Such incorporation then occurred after the allegations were exposed by the media and after Mr Ahmad was arrested and questioned by the French authorities in Paris.
134. Consequently, on 1 November 2018, the date when CAF received the invoice number N-1018-00211 in the name of [Company 5] (UAE), such company did not exist, nor it did exist when the payment was executed on 4 November 2018.

### **3. Unaccounted transactions**

#### **Indemnities for an amount of USD 11,003**

135. During its review, [Auditors] identified several expenses made for the inauguration of the CAF office in Madagascar related to indemnity payments apparently executed by Mr Ahmad (USD 11,003.00) and his attaché (USD 2,100.00) dated 15 April 2018.

136. During the [Auditors]'s forensic audit, CAF administration was not able to provide any supporting documents / bylaws to show that CAF officials are eligible to receive indemnities even while working at their home country/base location.
137. While enquiring about the rather high value of the indemnities for a two-day event, CAF claimed that the CAF President distributed cash money as indemnities to certain attendees of the event.
138. According to Mr Ahmad, the amount of USD 11,003 corresponds to the daily allowance paid by him in cash to the participants of the inauguration of the office in Madagascar. Mr Ahmad deemed that many officials attending the inauguration requested the payment of their daily allowance and that CAF Finance Director, Mr Sherei, did not have enough cash to settle all the indemnities and asked the President to lend CAF an amount of MGM 35,000,000 (approx. USD 11,003), which Mr Ahmad lent. Mr Ahmad additionally pointed out that such daily allowance is provided by article 4.8 of the CAF Employees Manual.
139. According to the referred article 4.8, CAF employees are entitled to a daily allowance, once they submit a certain form. Nevertheless, neither Mr Ahmad nor the CAF's administration provided any evidence that Mr Ahmad had submitted a form for the reimbursement of such indemnities. There is also no proof that Mr Loic Gerand has done the same even though he received indemnities in the amount of USD 2,100.00 and was certainly a CAF employee, according to the investigatory chamber.
140. In this regard, Mr Ahmad highlighted that Mr Sherei failed to ensure an efficient control over the management of CAF's finances, but that he was able to gather the various receipts acknowledging the payment of allowances for the inauguration of the Madagascar office.

#### **Payments by CAF to Mr Ahmad's private account**

141. While reviewing the email communication originating from Mr Ahmad (concerning several allegations) [Auditors] came across bank statements of Mr Ahmad's private account held with [Bank 4], Egypt for the period from May 2017 to May 2019.
142. CAF made four transfers totaling USD 54,700 between 23 May 2017 and 13 March 2018 to Mr Ahmad private account at [Bank 4].
143. CAF acknowledged that the transfers were made by CAF to the benefit of Mr Ahmad, however, the reason and purpose of the transfers provided by CAF did not match with CAF's accounting data pertaining to the disbursements to Mr Ahmad.
144. In addition, eight cash deposits to Mr Ahmad's private bank account potentially originating from CAF (based on the name of the person who deposited the cash)

were identified between 7 June 2017 and 12 May 2019. Those deposits amounted to USD 172 700.

145. The CAF Finance department again could not provide any accounting details or supporting documentation even though the deposits were made by CAF staff. The CAF Finance department stated that the deposits were made to a personal account that the CAF Finance department is not in control of it and that the amounts might relate to personal funds.
146. Based on the review of CAF's accounting data and bank statements for CAF's [Bank 4] account [...] -USD, it appears that the above-mentioned bank transfers and cash payments were not related to the payment of the salary of Mr Ahmad.
147. A payment dated 14 June 2018 for USD 13,849.00 (EGP 246,792) from CAF's [Bank 4] account [...] -USD to Mr Ahmad's private credit card was identified. In this regard, CAF's Finance department stated that the amount represents reimbursements to Mr Ahmad for a payment made with Mr Ahmad's private credit card to cover an official expense (payment of restaurant bill of CAF delegates during the World Cup 2018).
148. However, CAF's Finance department could not provide any supporting documents to show the expenses covered (e.g. restaurant bill) and to show that the expenses were covered with the private credit card of Mr Ahmad.
149. The [Auditors]'s evaluation of Mr Ahmad's private credit card statements found during the e-mail review, shows an incoming fund of EGP 246,793.00 on 14 June 2018. However, the stated payment of the restaurant bill could not be found in the statement.

#### [Sports Marketing Agency]'s sponsorship for the inauguration of the office in Madagascar

150. During the [Auditors] review, unaccounted funds from [Sports Marketing Agency] to CAF were identified. Based on the review of documents pertaining to the Madagascar office inauguration, it appears that [Sports Marketing Agency] paid the Madagascar office USD 56,400 in March 2018 as sponsorship for the Madagascar office inauguration event. However, neither the Madagascar office nor CAF's Headquarters in Cairo recognized and declared the contribution from [Sports Marketing Agency] in their books and financial statements.
151. In the correspondence dated 29 September 2020, Mr Ahmad explained that Mr Stanislas Rakotomala, former Director of the CAF Madagascar office, asked [Sports Marketing Agency] for such participation.
152. Mr Ahmad stated that he never requested [Sports Marketing Agency]'s involvement nor did he give his formal approval for Mr Rakotomala to request it.

153. However, in the email sent on 28 March 2018 by Mr Rakotomala to [G] (from [Sports Marketing Agency]) in which Mr Rakotomalala provided [Sports Marketing Agency] with the invoice, Mr Ahmad was in copy.
154. Based on the financial report submitted by CAF regarding the inauguration of the Madagascar office, the amount paid by [Sports Marketing Agency] corresponds almost in its entirety to the costs of the dinner.
155. According to said financial report, the costs for the dinner amounted to USD 57,302. Mr Ahmad explained that the difference of USD 900 between the amount paid by [Sports Marketing Agency] and the final invoice for the dinner is due to the fact that the catering services charged extra costs for adjustments of the menu.

**c) Summary of Mr Ahmad's written submission to the investigatory chamber**

156. On 28 August 2020, Mr Ahmad sent a letter to the investigatory chamber in which he submitted his answers and observations. In said letter, Mr Ahmad stated the following:
- a. He requested to be provided with the Second [Auditors] Report and attachments;
  - b. The CHAN 2018 was organized following a procurement process and under time constraints, administrative miscommunications, and scarcity of offers made by the providers;
  - c. The Executive Committee decided to let the President finalize the procurement process without the need for a call for tenders in view of the exceptional situation;
  - d. There was no excess payment made by CAF to [Company 1] with respect to the USD 3.5 million budget limit set for the equipment for CHAN 2018 since the sum of USD 4'428'833 paid to [Company 1] and [Company 4] covered not only the expenses of the CHAN 2018, but also three other projects, namely the procurement of training balls for 54 African federations, the Women AFCON in Ghana and Referee equipment;
  - e. Neither the execution of payments nor the approval of handling and logistics costs fall under the responsibility of the CAF President, but within the administration's remit and more specifically that of the CAF General Secretary;
  - f. Even though the management and administration of the Madagascar office falls under the competencies of the General Secretary, Mr Ahmad has always been keen to ensure that its management was done efficiently and ethically;

- g. Even though [Auditors] could not audit the Madagascar office for cost and time reasons, a CAF-FIFA joint mission issued a report whose recommendations have been generally implemented.

157. On 17 September 2020, Mr Ahmad explained the following:

- a. He was not aware of the existence of the companies [Company 4] Ltd (UAE) or [Company 4] Ltd (France) at the time the invoices were issued nor at the time they were paid as he was not directly involved in the administrative matters and knew only that the company name was “[Company 1]”;
- b. The management of the CAF Financial Department was not transparent, and the local Egyptian authorities did not support President Ahmad requests for information. That is why President Ahmad asked for FIFA’s help, within the framework of the cooperation agreement of August 2019, to try to resolve those difficulties.

158. On 29 September 2020, Mr Ahmad answered further questions from the investigatory chamber and stated the following:

- a. The amount of USD 11,000 paid on 15 April 2018 by CAF to Mr Ahmad did not constitute an “indemnity” in his favor but as stated in the signed receipt, a reimbursement of the cash Mr Ahmad advanced to pay the allowances of the officials who attended the inauguration of the Madagascar office in March 2018;
- b. This loan originated from Mr Sherei’s failure to gather enough cash to settle the indemnities and his request that Mr Ahmad lend the equivalent of USD 11,003, which he did, thus supplementing the amount paid in USD with a sum in ariary;
- c. Mr Ahmad is not directly involved in the management and administration of the CAF, in particular in the logistics and practical organization of CAF events. He therefore did not participate actively in the organization of the inauguration of the Madagascar office in March 2018;
- d. The amount received from [Sports Marketing Agency] was entirely used to pay the expenses incurred for the dinner held on 30 March 2018, in the amount of USD 57,302;
- e. The various flights of August 2019 were exclusively organized and validated by the Moroccan government and the transport department of the Royal Moroccan Football Federation.



**d) Conclusions of the investigatory chamber**

159. Regarding the Umrah pilgrimage, the investigatory chamber concluded that it was a private and religious event (as opposed to official) to which the African member associations' Muslim presidents had been personally invited by Mr Ahmad.
160. Furthermore, the investigatory chamber reached the conclusion that Mr Ahmad used CAF for the organization of this private event, which was detrimental to CAF in terms of the squandering of both its financial and non-financial resources.
161. With respect to [Company 1], the investigatory chamber reasoned that Mr Ahmad had already started negotiating as early as 9 October 2017 (i.e., before being authorized to do so by CAF ExCo decision dated 16 November 2017) and failed to disclose the preexisting relationship he had with the company through his personal attaché, Mr Gerand. Mr Ahmad was involved not only in the starting of the negotiations but throughout the entire process, from the authorization of the purchase order, up to the payments he authorized, some of which included unexpected extra-costs for CAF.
162. As for the various alleged unaccounted transactions, the investigatory chamber found that as president of CAF, Mr Ahmad was the face of the institution and surely had the obligation to be the first to follow all CAF internal regulations and to be an example of good governance. It was his responsibility to implement regulations and internal processes to make sure that all transactions, whether he was involved in them or not, were properly recorded and carried out. This was even more important, because several of those transactions involved him personally or his office in Madagascar.
163. Based on the above, the investigatory chamber concluded that Mr Ahmad has breached numerous provisions of the FIFA Code of Ethics, editions 2012 and 2018.
- a. By offering substantial benefits to various presidents of African football federations in the total amount of USD 101,314;
  - b. By taking advantage of his high-ranking position as president of CAF to finance a private event making use of CAF funds and resources;
  - c. By using his position as president of CAF to execute multi-million deals with a company, unknown to the football industry, which had close ties to his attaché, Mr Gerand;
  - d. By ignoring his general duties and duty of loyalty towards CAF in regard to several transactions that did not follow the applicable regulations on good governance.

164. The investigatory chamber concluded that, Mr Ahmad had breached articles 13, 15, 20, 25 and 28 of the FCE 2018 as well as article 13 paras. 1, 2 and 3 of the FCE 2012 and noted that at the time of the conducts, between October 2017 and May 2019, the referred conducts were punishable and maintained in the subsequent editions of the FCE.

## B. PROCEEDINGS BEFORE THE ADJUDICATORY CHAMBER

### a) Opening of adjudicatory proceedings

165. On 16 October 2020, Mr Ahmad was informed that the adjudicatory chamber had opened proceedings based on the investigatory chamber's Final Report as per art. 68 par. 3 of the FCE.

### b) Summary of Mr Ahmad's written position to the adjudicatory chamber

166. On 12 November 2020, Mr Ahmad submitted his position to the adjudicatory chamber, in which he stated essentially the following:

- a. The "final" nature of the investigatory chamber's Final Report was called into question due to said chamber having sent additional questions to Mr Ahmad after its report had been transmitted to the adjudicatory chamber (i.e., after the closure of investigation proceedings);
- b. Mr Ahmad complained about two press articles published on 28 October and 11 November 2020, which contained specific details of the case, in violation of the confidentiality of the procedure;
- c. Regarding the nature and alleged inadmissibility of the [Auditors] reports, Mr Ahmad argued that FIFA had breached its duty of confidentiality by leaking the report to the press. Mr Ahmad stated that he had spontaneously offered that CAF be subject to an audit company and it was thus intolerable that the results of these investigations be used against him;
- d. Addressing the standard and burden of proof, Mr Ahmad highlighted that given the seriousness of the accusations made against him; the adjudicatory chamber should require a higher level of certainty in the assessment of the evidence adduced by the investigatory chamber.
- e. Regarding the charges related to the Umrah, Mr Ahmad explained that the trip to Mecca as well as the meeting held in Cairo could not be considered of a private nature. In the sense that the meetings held in Cairo between 13 and 25 May 2018 were official events attended not exclusively by Muslim presidents of African member associations. Mr Ahmad also argued that the CAF administration itself decided, in compliance with the rules, that the expenses should be covered by the African confederation;

- f. Further on the Umrah, Mr Ahmad argued that he only agreed to cover the “extra” costs after some presidents incurred visa-related issues upon their return from Mecca. Allegedly, the costs were borne by Mr Ahmad ultimately due to miscommunication within CAF, which should have covered the air travel expenses that UAFA did not settle. Neither was Mr Ahmad willing to cover any of those costs before the visa issues came up, nor was he aware that the USD 10 000 he had paid covered the round-trip flights of all presidents rather than only the changes of itineraries of the stranded officials;
- g. Mr Ahmad explained that he later refused to be reimbursed for religious reasons, his generosity being meant as an act of faith, the “Zakat” (charity), which is one of the five pillars of Islam and requires people to help others;
- h. Addressing the charges related to the [Company 1] deals, Mr Ahmad stated that the minutes of the CAF Executive Committee dated 16 November 2017 prove that due to time constraints, it was decided to waive the requirement for a tender for the purchase of the CHAN 2018 equipment;
- i. The order with [Sports Manufacturer 2] was cancelled because it was made in direct violation of the decision of the CAF ExCo ;
- j. The email of 25 January 2018, mentioning that the handling and shipping costs were agreed between the Managing Director of [Company 1] and the CAF President, is a fake resulting from a hacking and Mr Ahmad was not involved in the approval of the invoice nor its payment;
- k. [Company 1] was the only supplier capable of delivering the requested branded equipment on time for the competition and relevant processes were carried out at CAF for the allocation of the Ball to the 54 Federations, Women AFCON Ghana 2018 and the African Cup of Nations projects;
- l. As regards the charges related to unaccounted transactions, Mr Ahmad claimed that all the appropriate forms for the request of allowances were completed and that the total amounts of USD 54,700 and USD 172,700 credited to his account correspond to the payment, sometimes in cash, of his indemnities for his CAF missions abroad;
- m. Mr Ahmad did not participate actively in the organization of the inauguration of the CAF Madagascar office in March 2018 and the amount of USD 56,400 paid by [Sports Marketing Agency] did not constitute an aid or a subsidy but a sponsorship payment approved by CAF to cover the expenses incurred for the inauguration dinner.
- n. In the conclusion of his position to the adjudicatory chamber, Mr Ahmad argued that the findings of the Final Report were insufficient to reach the requested standard of proof, thus warranting his acquittal. Furthermore, Mr

Ahmad requested that only the full decision of the adjudicatory chamber be notified to him, as soon as possible, in order to bypass the 60-day limit as of the notification of the terms, as per art. 78 of the FCE.

**c) The hearing**

167. On 19 November 2020, upon Mr Ahmad's request, a hearing took place by videoconference, in accordance with art. 75 par. 5 of the FCE. Mr Ahmad had previously been made aware of the composition of the Panel as well as of the outline of the hearing and his right to call witnesses and to recuse the Panel members pursuant to art. 35 par. 4 of the FCE.

**1. Witness testimonies**

168. A total of seven witnesses, all called by Mr Ahmad, testified at the hearing. The most relevant aspects of their oral testimonies are summarized in the below sections.

**a. Mr Ahmed El Sharkawi (former CAF Finance Director)**

169. In essence, Mr El Sharkawi stated that he was not involved in the invitation and organization of the Umrah. It was Mr Muhammad Sherei ("Mr Sherei"), the previous CAF Finance Director, who asked Mr Ahmad to cover USD 10,000 for the flights between Cairo and Jeddah, considering it was a private event. CAF did not pay anything relating to the Cairo-Jeddah part of the trip.

170. On the contrary, Mr El Sharkawi considered the trip to Mecca to be an official event. In general, for official events, the host covers the costs incurred by the guests, thus UAFA should have paid for the air travel of its guests.

171. Mr El Sharkawi did not attend the meetings that took place at the [Hotel] in Cairo prior to the Umrah, but remembered greeting presidents of federations who visited CAF headquarters in Cairo. Mr El Sharkawi affirmed that most federations' presidents attended the Cairo meetings and he emphasized that some officials were not Muslim, according to the list of people who stayed at the [Hotel].

172. Concerning the inauguration of the Madagascar office, Mr El Sharkawi mentioned that he did not participate in the organization of the event but knew that forms were filled for the indemnities.

173. Those indemnities were paid in USD and Ariary due to Mr Sherei's failure to bring enough US dollars in cash to Madagascar. For that reason, Mr Ahmad fetched the equivalent of USD 11 000 in Ariary, Madagascar currency, a sum he was later reimbursed by CAF.

174. Regarding the dealings with [Company 1], Mr El Sharkawi explained that he was not involved directly but knew that at the time of the CHAN 2018, CAF could not find any other supplier who could deliver such quantity of branded equipment on

such a short notice. Mr Ahmad created a procurement commission in March 2018 and [Company 1] was deemed compliant with the applicable procurement process at all times.

175. Finally, Mr El Sharkawi stated that the USD 57 000 payment made by [Sports Marketing Agency] to the Madagascar office was recorded in the Madagascar accounting files, and that there was also a document in Cairo supporting this payment.

176. In the case of [Company 1], Mr El Sharkawi explained that he did not know whether there had been formal/written contracts or just an exchange of emails and purchase orders, which was the usual procurement process.

**b. [Witness 1] (partner and board member at [Company 17])**

177. [Witness 1], partner and board member at [Company 17], stated that she received an email from CAF on 17 November 2017 requesting a list of sports equipment. She then forwarded CAF's request to [Sports Manufacturer 1] in Dubai, who informed that they could not deliver the requested equipment in such a short timeframe.

**c. Mr Hamidou Djibrilla Hima (President of the Football Federation of Niger)**

178. Mr Djibrilla stated that UAFA sent him the invitation to the Umrah and paid for the Cairo-Jeddah part of the trip, whereas CAF covered the expenses in relation to the Cairo meetings. He ignored it was Mr Ahmad who had paid for the flights to/from Saudi Arabia.

179. Regarding the meetings in Cairo, Mr Djibrilla confirmed that there was no prior agenda and that, although the vast majority of the participants were Muslims, some of them were not, including Messrs Samuel Eto'o and Dieudonne Happi, president of the Normalization Committee of Cameroon.

**d. Mr Essadik Alaoui (former CAF Deputy Secretary General)**

180. Mr Alaoui reminded he had been appointed as CAF Deputy Secretary General during the Executive Committee meeting held in Rabat on 16 November 2017.

181. Mr Alaoui highlighted that it was Mr Ahmad who decided to stop paying CAF salaries in cash and replaced them with bank transfers. However, the payment of indemnities remained unchanged, in US dollars and cash.

182. Mr Alaoui acknowledged being one of the officials who received indemnities at the Madagascar office. Those were paid in US dollars and Ariary and the recipients had to sign a receipt. The reason for the dual currency payment was that Mr Sherei had not brought a sufficient quantity of US dollars in cash with him.

183. As for the payment of the African delegates' catering costs in Moscow, Mr Alaoui recounted that after several failed attempts, Mr Ahmad ended up paying half of the bill while the rest was put into a contract for later payment.

184. Regarding the CHAN 2018, Mr Alaoui explained that [Sports Manufacturer 2] was the only option according to the Marketing Director at the time but that, traditionally, CAF events were sponsored by [Sports Manufacturer 1]. In that context, Mr Ahmad intervened in favor of [Sports Manufacturer 1]. CAF ExCo vouched for [Sports Manufacturer 1] too and the [Sports Manufacturer 2] purchase was canceled. In the end, [Company 1] provided satisfactory services, the relevant processes were followed and a procurement commission was set up.

**e. Mr Stanislas Rakotomalala (former Director of the CAF Madagascar office)**

185. Mr Rakotomalala confirmed that Mr Sherei did not bring enough cash to the Madagascar office, which prompted Mr Ahmad to supplement Mr Sherei's reserves in US dollars with cash payments in ariary to cover the indemnities of all the officials present. Mr Ahmad was later reimbursed and all the recipients signed a receipt.

186. Mr Rakotomalala stated that [Sports Marketing Agency] Africa asked to sponsor the inauguration of the Madagascar office. He explained that there was a document confirming that both CAF and [Sports Marketing Agency] settled the expenses related to the inauguration. The payment appears under the item "autres subventions" as well as in the bank statements, which were all sent to [Auditors].

187. Mr Rakotomalala affirmed that he was not aware of any payment made by the Madagascar office to Mr Ahmad in the amount of USD 172 000 or USD 54 700.

**f. Mr Abdulah Marson Moustapha (former CAF Chief Compliance Officer, currently CAF Office Director)**

188. Mr Moustapha confirmed that among the persons who attended the meetings in Cairo in May 2018, some did not participate in the subsequent trip to Mecca, including Mr Samuel Eto'o, Ms Fatma Samoura, Dieudonne Happi, Mr Elvis Chetty President of the Seychelles FA, Mr Raymond Hack, Ludovic Lomotsy and the Ethiopian federation's President. In total, around 30 to 35 football officials visited CAF during that week but no minutes were taken during those meetings.

189. According to Mr Moustapha, invoices totaling USD 110 000 were pending because Mr Sherei refused that CAF paid for the events that happened between 14 and 20 May 2018, considering the trip from Cairo to Jeddah to be a private event that had to be paid by Mr Ahmad personally. Mr Moustapha agreed to split the costs and Mr Ahmad agreed to pay for the flights of the member associations' presidents based on religious beliefs.

190. Regarding the indemnities paid during the inauguration of the Madagascar office, all recipients received and signed receipts, a copy of which was sent to [Auditors]. It was Mr Sherei's fault if those indemnities could not be paid fully in USD, because he brought only USD 50,000 to Madagascar due to airports restrictions (five passengers carrying USD 10,000 each as per airport regulations) and later had to ask for Mr Ahmad's financial support.
191. Mr Moustapha clarified that CAF never reimbursed USD 172 000 nor USD 54 000 to Mr Ahmad for the indemnities paid in Madagascar. Those transactions are deposits made by Mr Ahmad to his personal account, mainly consisting of prior indemnities he had received, and kept, in cash.
192. Regarding the [Sports Marketing Agency] payment to the Madagascar office, [Auditors] should have been able to trace it since it was recorded under the item "subventions aux tiers" in the accounting files of the Madagascar office. Mr Moustapha expressed concerns regarding potential conflicts of interest with respect to [Auditors] dual mission and the reports into CAF governance commissioned first by CAF-FIFA and later by the Ethics Committee.
193. Concerning the catering costs incurred in Moscow, Mr Moustapha explained that it was agreed, after negotiation, that CAF would pay half on the spot and the rest upon return to Cairo. Mr Ahmad agreed to pay with his personal credit card after his corporate card was declined, and he was later reimbursed by CAF.
194. Mr Moustapha said that all the contracts concluded with [Company 1] were the best offers available and underwent the relevant compliance checks. The fact that none of these orders were set out in written contracts reflects CAF's common practice. In the relevant period [Company 1] only won 3 deals valued USD 4.4 million out of 150 totaling USD 35 million, and CAF has paid approximately USD 40 to 80 million without formal contracts according to Mr Moustapha. Mr Sherei's negligence in executing payments explains why some payments to [Company 1] were transferred to the wrong accounts.

**g. Mr Mohamed Raouraoua (Vice-President of UAFA)**

195. Mr Raouraoua confirmed that UAFA invited the African member associations' presidents via Mr Ahmad and CAF and that it was an official event for which UAFA arranged the visas.
196. However, according to Mr Raouraoua, Mr Ahmad said he would cover the expenses for the travels between Cairo and Jeddah and from the beginning, it was decided that UAFA would not take care of the flights to Jeddah.

**2. Closing statements of the investigatory chamber**

197. In particular Ms Rojas stated that the Final Report submitted on 16 October 2020 was final and stressed that as a general principle the investigatory chamber always



reserves its right to open new investigation proceedings in case new facts/evidence come to light.

198. Ms Rojas proceeded by reminding that due to his high-ranking positions in football, Mr Ahmad was bound by the various editions of the FCE.
199. Turning to the crux of the matter, Ms Rojas identified the starting points of the investigation as a press article published on 15 March 2019 by *Inside World Football* and a complaint from CAF's former General Secretary two weeks later.
200. In regard to the trip to Mecca, Ms Rojas highlighted that UAFA invited only Muslim presidents of African federations to an event for which no agenda could be found, neither minutes nor any kind of prior approval by CAF, and that was, as a result, unrelated to football matters.
201. On 8 May 2018, Ms Sarah Kamel, personal assistant to CAF President, sent an email that reads "Dear Muslim Presidents of Federations, kindly note that CAF President Mr Ahmad, is inviting you to perform Umrah during the first week of Ramadan from the 19th to the 24th of May 2018. Departure from your respective country will be the 17th of May and return on the 25th of May. Travel department will contact you shortly to send to each one the proposed itinerary. Departure from Cairo to Medina will be the 19th of May and return from Jeddah the 24th."
202. Ms Rojas considered that, even if there had been an official meeting in Cairo, the fact remains that only Muslim presidents of federations were invited to the following religious trip, which was not connected to football. This is what transpired from an email exchange between CAF former Finance Director and Compliance Officer, in which the latter replied to the former that the trip was of a private nature, thus to be paid by the person giving the orders ("le donneur d'ordre" in French). Ms Rojas concluded that Mr Ahmad, by paying USD 10 000 out of the total USD 101 314 incurred by CAF for both events, violated the ethics provision regarding the prohibition on the offerings of gifts.
203. With respect to [Company 1] dealings with CAF, Ms Rojas expounded that between 2017 and 2019, CAF paid USD 4 429 394, to a company unknown to the sports business, without any formal contract being concluded, and using three different corporate entities, namely [Company 1] (incorporated on 28 June 2016 and owned by [A], [B] and [C]), [Company 4] (incorporated on 6 March 2018 and owned by [A] and [D]) and [Company 4] Ltd (incorporated in Dubai on 25 July 2019). It was reminded that Mr Ahmad came to know [A] and [B] through the friendship they shared with Mr Gerand, Mr Ahmad's former attaché.
204. On 16 November 2017, CAF ExCo decided to favor [Sports Manufacturer 1] equipment over [Sports Manufacturer 2]'s for the 2018 CHAN. However, since neither [Sports Manufacturer 1] nor [Sports Manufacturer 3] could deliver the requested equipment in time, [Sports Manufacturer 2] negotiated and reached an

agreement with CAF administration for EUR 423,222 on 17 December 2017. On the following day, the purchase with [Sports Manufacturer 2] was canceled, triggering a penalty of EUR 105,108. On that same day, [Company 1] emailed an offer reportedly based on what had been agreed upon with CAF President (Mr Ahmad was in copy of the email). Shortly thereafter, the former Finance Director replied to [Company 1] informing them that CAF President had accepted their offer. There were no formal contracts, just email exchanges and invoices, and two wire transfers equaling USD 234 000 made to an unintended Turkish account.

205. Concerning the various payments made to Mr Ahmad's bank account(s), Ms Rojas highlighted the fact that although they had been justified as reimbursements made by CAF, there was no supporting evidence in that regard, especially for two series of payments of USD 54 000 and USD 172 000.
206. As for an USD 13 849 payment made by CAF to Mr Ahmad, Ms Rojas argued that there was not a single piece of evidence substantiating the assertion that it was a reimbursement for the catering expenses incurred by the African delegates during the 2018 FIFA World Cup.
207. Along the same lines, the payment made by [Sports Marketing Agency] allegedly in relation to the inauguration of the Madagascar office totaling USD 56 400, had neither been recorded in Cairo nor in the Madagascar office's books.
208. Based on the above, Ms Rojas reiterated that Mr Ahmad had violated art. 13 of the 2012 FCE as well as arts. 15, 20, 25 and 28 of the 2018 FCE, the provisions of which were all maintained in the 2019 edition. Moreover, Ms Rojas emphasized that CAF was a key confederation consisting of 54 football federations, which placed a high responsibility on its President and the management of its financial and human resources.

### **3. Closing statements of Mr Ahmad's legal representative**

209. In particular, Mr Jorge Ibarrola - Mr Ahmad's counsel - made the following remarks and statements.
210. First, he explained that it had been necessary to hear the witnesses and pointed that many of the investigatory chamber's questions should have been asked and could have been answered before the hearing. This, it was argued, would have allowed such new information to be included in the Final Report, the "final" nature of which was questionable given that some of the facts of the present case were likely to be investigated in a different report.
211. Further on the preliminary issues, Mr Ahmad's counsel complained about the leaking to the press of information about the case that was deemed both very precise and detrimental to his client.

212. He reminded that the burden of proof lies with the investigatory chamber and that, as frequently reaffirmed by CAS jurisprudence, the more serious the accusations the higher the standard of proof should be. By the same token, the standard of comfortable satisfaction, was not to be interpreted as allowing a prosecution based on mere suspicions.
213. Mr Ahmad's counsel signaled the potential conflicts of interest arising from [Auditors] having been mandated by both CAF and FIFA's Ethics Committee to examine CAF governance.
214. Summarizing the fact chronologically, Mr Ahmad's counsel stated that his client had been elected to the CAF presidency in 2017, and that the investigatory chamber bluntly accused him of having lied about his negotiation with [Sports Manufacturer 1] prior to the ExCo meeting dated 16 November 2017. Similarly, Mr Ahmad's attorney complained about the fact that the investigatory chamber called into question the existence of the CAF ExCo meeting although Mr Alaoui affirmed in his testimony that he had been appointed during said meeting.
215. With respect to the relevant facts, Mr Ahmad's counsel argued that the [Sports Manufacturer 2] offer was either an error, or a deliberate attempt to undermine the authority of CAF President, potentially coming from Mr Fahmy, former CAF General Secretary. Mr Ahmad corrected such a mistake (since the [Sports Manufacturer 2] purchase violated a CAF ExCo decision). Simply put, [Company 1] gathered various equipment from several suppliers and managed to deliver on time for the CHAN 2018 and in accordance with CAF's requirements.
216. As for the accusation that Mr Ahmad disregarded the relevant compliance procedures in place through CAF's dealings with [Company 1], it was mentioned that such compliance requirements were only put in place as of March 2018 together with CAF's procurement commission, after the CHAN 2018.
217. Regarding the inauguration of the Madagascar office, Mr Ahmad's lawyer explained that Mr Ahmad was only reimbursed the cash (in aryari) he had given Mr Sherei to settle the indemnities of the officials attending, and that the investigatory chamber should have contacted Mr Sherei and the recipients for their confirmation.
218. As for the payment made by [Sports Marketing Agency], Mr Ahmad's attorney stated that [Auditors] did not go to Madagascar and had to conduct their audit remotely. It was proven that [Sports Marketing Agency] sponsored the inauguration.
219. It was also reaffirmed that the Umrah journey was an official event originating from UAFA's invitation and exclusively for Muslim presidents since non-Muslim would not have been allowed to enter certain areas in Saudi Arabia.

220. The prior meetings in Cairo were also deemed official. In that sense, the officials stayed three days and some participants were not Muslim presidents including, Mr Eto'o and Ms Samoura. The fact that those meetings were not recorded only reflects CAF's common practice.
221. Ms Kamel's email mentioning that Mr Amhad would cover the expenses related to the Umrah is the result of a misunderstanding from her part. CAF was supposed to pay for the flights between Cairo and Jeddah had not Mr Sherei intervened to demand Mr Ahmad's involvement.
222. Concerning the [Company 1] purchases, Mr Ahmad's counsel specified that the said company only won 3 deals out of 150, always in adherence to the relevant procurement process.
223. Addressing the expenses incurred in Moscow, reference was made to the testimonies of the respective witnesses confirming that Mr Ahmad had paid for the African delegates catering costs using his personal card.
224. As for the alleged unaccounted payments, the attorney of Mr Ahmad remarked the absence of questions made to the CAF Financial Director in the investigations and pointed out that thanks to Messrs Ahmad and Moustapha (then Compliance Officer) CAF salaries were now paid by bank transfers.
225. Mr Ahmad's counsel finally asserted that the elements of the breaches had not been proven. In that sense, Mr Ahmad had not offered any undue advantage or gift to anyone, because the federations' presidents did not know that he had paid for their flights. For the same reason, it could not be concluded that Mr Ahmad had tried to unethically influence them in any way. Similarly, while art. 25 (Abuse of position) requires that a private gain or aim be pursued, no private advantage had been found in the case of Mr Ahmad.
226. The same could be said regarding the accusations of conflicts of interest since there was no proof of kickback in the dealings with [Company 1], and about the charge relating to misuse of funds since it had not been proven that Mr Ahmad had acquired any ill-gotten benefit.
227. In coming to the conclusion of his statement, Mr Ahmad's attorney compared the Final Report to a conspiracy theory made of several layers of baseless accusations and requested that his client be acquitted from all charges and the case closed without further delay.

#### **4. Oral statement of Mr Ahmad**

228. First, Mr Ahmad explained he was still recovering from Covid-19 and that he appreciated to finally be able to respond in person to the accusations made against him.

229. Essentially, Mr Ahmad then explained that when he took over as CAF President in 2017, he replaced a man who had been in charge for 29 years and inherited an administration that had been directed by the same family for three generations and was hostile towards non-Egyptian CAF employees. In that context, Mr Ahmad turned to FIFA for help in his endeavor to reform CAF.
230. Mr Ahmad claimed he had always put CAF's best interests before his, illustrating his statement with the example of his resignation from his position as vice-president of the Madagascar Senate for democratic principles. In that sense, he had always tried to manage CAF the best he could, even though his tenure could not be perfect since the confederation he presided over was not in a perfect state when his mandate started.

## II. CONSIDERATIONS OF THE ADJUDICATORY CHAMBER

### A. COMPETENCE AND APPLICABLE LAW

#### a) Competence

231. Art. 30 of the FCE defines a primary (par. 1) and subsidiary (par. 2) competence of the FIFA Ethics Committee. According to the first paragraph of the said article, if the relevant conduct has been committed by an individual elected, appointed or assigned by FIFA to exercise a function, the Ethics Committee shall be entitled to investigate and judge the matter.
232. Mr Ahmad was officiating as president of CAF at the time of the facts relevant to the present case, a position he acquired by winning CAF elections on 16 March 2017. Moreover, Mr Ahmad had been appointed as vice-president of the FIFA Council on 21 March 2017, a position he also held during the relevant period.
233. Consequently, the FIFA Ethics Committee is entitled to investigate and judge Mr Ahmad's conduct, as per art. 30 par. 1 of the FCE.

#### b) Applicability of the FCE *ratione materiae*

234. The adjudicatory chamber notes that, according to the Final Report, there are several indications of potential improper conduct in terms of the FCE by Mr Ahmad. In particular, during the investigations, possible violations of General rules of conduct (art. 13), Duty of Loyalty (art. 15), Gifts and other benefits (art. 20), Abuse of position (art. 25 and), and Misappropriation of funds (art. 28) have been identified. The factual circumstances raise questions of potential misconducts in terms of the FCE.
235. Consequently, the FCE is applicable to the case according to art. 1 of the FCE (*ratione materiae*).

**c) Applicability of the FCE *ratione personae***

236. According to art. 2 of the FCE, the Code shall apply, inter alia, to “officials”, as per the definitions section in the FCE and FIFA Statutes.

237. By virtue of his position as President of CAF since 2017, Mr Ahmad was an official within the meaning of the definition given in the FCE and the FIFA Statutes during the period presently relevant.

238. As a consequence, at the time the relevant actions and events occurred, and in view of Mr Ahmad’s position in football at the time, the FCE applies to him according to art. 2 of the FCE (*ratione personae*).

**d) Applicability of the FCE *ratione temporis***

239. The relevant facts described in previous sections of this decision occurred between 2017 and 2019.

240. With regard to the applicability of the FCE in time, art. 3 of the FCE stipulates that the (current) FCE shall apply to conduct whenever it occurred, unless a more favorable provision was in force at the time of the facts (principle of *lex mitior*).

241. In the present case, the legal provisions of the respective articles are deemed equivalent in the various editions of the FCE (i.e., 2012, 2018, 2019, and 2020).

242. In this context, following the relevant case law and jurisprudence, the adjudicatory chamber notes that the spirit and intent of the 2012, 2018 and 2019 editions of the FCE are duly reflected in the below articles of the FCE, which contain equivalent provisions:

- a. Art. 13 of the FCE (General duties) has a corresponding provision in the 2012 FCE (art. 13), as well as in the 2018 and 2019 editions of the Code (art.13);
- b. Art. 15 of the FCE (Duty of loyalty) has a corresponding provision in the 2012 FCE (art. 15), as well as in the 2018 (art. 15) and 2019 editions of the Code (art.15);
- c. Art. 20 of the FCE (Offering and accepting gifts or other benefits) has corresponding provisions in the 2012 FCE (art. 20), in the 2018 FCE (art. 20) and in the 2019 FCE (art. 20);
- d. Art. 25 of the FCE (Abuse of position) has corresponding provisions in the 2012 FCE (art. 13 par. 4), in the 2018 FCE (art. 25) and in the 2019 FCE (art. 25);

- e. Art. 28 (Misappropriation and misuse of funds) has corresponding provisions in the 2012 FCE (art. 21 par. 2), in the 2018 FCE (art. 28) and in the 2019 FCE (art. 28).
243. Consequently, the material rules of the current (2020) FCE are applicable to the case, according to art. 3 of the FCE (*ratione temporis*), with the exception of art. 28, for which the 2018 edition of the FCE will be applied (given the modifications made to the content of its various corresponding provisions).
244. Moreover, based on art. 88 of the 2020 FCE, the current edition of the Code is applicable with respect to the procedural rules enacted therein (for example jurisdiction).

## B. PROCEDURAL ISSUES

### a) Evidentiary issues

#### 1. Burden of proof and standard of proof

245. The adjudicatory chamber notes that the FIFA Code of Ethics (arts. 48 and 49) clearly establishes the applicable standard of proof and the burden of proof. In this regard, according to art. 48 of the FCE, the members of the Ethics Committee shall judge and decide on the basis of their comfortable satisfaction. Further and according to art. 49 of the FCE, the burden of proof regarding breaches of provisions of the Code rests on the Ethics Committee.
246. The Panel acknowledges the fact that Mr Ahmad concurs in that the standard of proof applicable to the current proceedings is that of “comfortable satisfaction”, which is in line with CAS constant jurisprudence considering that proceedings such as the ones at stake are considered to be civil rather than criminal in nature (CAS 2005/C/976&986, §127).
247. Mr. Ahmad, claimed on various occasions that the investigatory chamber erred in applying a lower standard of proof, which given the gravity of the allegations voiced, should approximate a level of certainty of 90% rather than 51%; the former percentage corresponding to the standard of proof known as “beyond reasonable doubt” used in criminal proceedings and the latter being akin to that of “balance of probabilities” and mainly applicable to civil proceedings. Along the same lines, Mr Ahmad, argued that the investigatory chamber findings were based on suspicions rather than actual proof.
248. In the present case, the evidentiary rules agreed by the parties are those contained in the FCE, which is compliant with CAS jurisprudence (cf. CAS 2011/A/2625, Mohammed Bin Hammam v. FIFA and CAS 2011/A/2426 Amos Adamu v. FIFA).
249. The Panel has examined the facts in the light of all the documentary evidence, witnesses’ statements and legal arguments submitted by the investigatory chamber and the Party. The adjudicatory chamber has conducted an independent



and impartial assessment of any potential breach and deemed that the taking of the evidence has been conducted properly in this case.

250. The Panel has borne in mind the applicable standard of proof at all times in its considerations and given due consideration to the gravity of the present charges levelled against Mr Ahmad.

## **2. Inadmissibility of the [Auditors] reports**

251. Mr Ahmad's lawyer expressed concerns regarding the fact that [Auditors] had been mandated by both CAF and the Ethics Committee and claimed that such a dual mandate could be a source of conflicts of interest.

252. [Auditors] was initially commissioned by CAF (and FIFA) in the context of their cooperation agreement to look into CAF's governance and finances. The first report was forwarded by FIFA Compliance Advisory Services to the Ethics Committee, which subsequently, based on several "red flags" identified, decided to mandate [Auditors] to investigate further and issue a second report on CAF. The Ethics Committee frequently relies on forensic reports that have been ordered or made available to FIFA and the use of those reports has become an established practice and efficient investigation tool.

253. The FCE establishes that the Panel is free to determine the admissibility of evidence in Ethics proceedings. In that sense, art. 43 states that any type of proof may be produced. Art. 46 of the FCE however excludes evidence that has been obtained by means or ways involving violations of human dignity or that obviously does not serve to establish relevant facts. This provision has been found to be in line with CAS jurisprudence recognizing the private autonomy given to the sports bodies in establishing their respective rules on the admissibility of evidence, as long as such regulations are compliant with Swiss procedural public policy (CAS 2011/A/2425, Ahongalu Fusimalohi v. FIFA and CAS 2009/A/1879, Alejandro Valverde Belmonte v. CONI).

254. In the present case, it is evident that the two reports issued by [Auditors] on 2 December 2019 and 28 July 2020 are essential to the understanding of the relevant facts concerning the case of Mr Ahmad. It has not been demonstrated by Mr Ahmad, and neither is it the opinion of the Panel, that those reports were in any circumstance obtained in violation of human dignity, or that they violate the dignity of Mr Ahmad as per art. 46 of the FCE.

255. In light of the above, the Panel rules that the [Auditors] reports are fully admissible and can be used as evidence in the present case either directly or by reference.

## **3. Limitation on the number of witness testimonies at the hearing**

256. For the sake of good order, the adjudicatory chamber has decided to limit the number of witnesses to five persons at the hearing. This limit was set for practical and technical reasons such as the overall duration of the hearing, the quality of

the translation services and the online coordination of all the participants. This five-witness limit was communicated to Mr Ahmad in advance so that he could prepare accordingly and the number of written witness statements was not limited at any point.

257. Ultimately, and on an exceptional basis given the importance and complexity of the case, the adjudicatory chamber decided to allow the participation of two additional witnesses, bringing the total to seven witnesses participating in the hearing, all of them called by Mr Ahmad.

**b) Request for stay of the adjudicatory proceedings**

258. On 26 October 2020, the investigatory chamber sent a request for information to Mr Ahmad asking for a written statement regarding certain findings.

259. On 27 October 2020, Ahmad requested that the adjudicatory proceedings be stayed and a new deadline be granted to him until the investigatory chamber resubmitted its report updated with the information recently requested from him.

260. On the same day, the adjudicatory chamber requested the position of the investigatory chamber on the matter, and in particular it asked the chamber to specify the nature of the request for information in relation to the Final Report submitted on 16 October 2020 and the corresponding investigation proceedings closed on that same day.

261. On 28 October 2020, the investigatory chamber informed Mr Ahmad and the adjudicatory chamber that it had decided to suspend any pending deadlines or requests as well as the examination of any new facts.

262. On 29 October 2020, based on the content of the aforementioned letter, the Chairperson of the adjudicatory chamber rejected Mr Ahmad's request for a stay.

## **C. ASSESSMENT OF POTENTIAL ETHICS VIOLATIONS**

**a) Possible violation of art. 15 of the FCE (Duty of loyalty)**

263. Art. 15 par. 1 of the 2020 FCE provides that persons bound by the FCE shall have a fiduciary duty to FIFA, the confederations, associations, leagues and clubs.

### **1. Persons involved**

264. The first element set out in art. 15 par. 1 of the FCE is that the person acting must be bound by the FCE. Mr Ahmad was bound by the FCE at the time of the alleged conduct, by virtue of his positions as a FIFA and CAF football official as already discussed, therefore the first requirement of art. 15 of the FCE is fulfilled.

## 2. Fiduciary duty

265. The second element establishes a “fiduciary duty” on persons bound by the FCE to various bodies (FIFA, the confederations, associations, leagues and clubs).

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.

267. Is it established that Mr Ahmad, as President CAF and official of FIFA, held a position of trust and was therefore expected to act with loyalty towards the aforementioned organizations, as well as ethically, when performing his functions.

268. The Panel found that Mr Ahmad has violated his fiduciary duties towards CAF in connection with the following conduct.

### [Company 1]

269. First, it is undisputed that Mr Ahmad came into contact with [Company 1] thanks to Mr Gerand’s friendship with [A], owner of [Company 1]. This relationship was never disclosed as a potential conflict of interest and Mr Ahmad never recused himself from the negotiations.

270. Mr Ahmad stated in a letter dated 28 August 2020, that he first met with [Company 1] representatives in December 2017 after Mr Gerand recommended the company to replace [Sports Manufacturer 2] as CAF’s supplier for the CHAN 2018, therefore after the order in mid-December 2017. This statement is in direct contradiction with several documents and the [Auditors] reports’ findings indicating that Mr Ahmad had met and started negotiating with [Company 1] as early as 9 October 2017, even before being authorized to do so by the 16 November ExCo decision. Similarly, [B] reported to the press that her husband had met with CAF President in September 2017 and had started negotiating on behalf of [Company 1].

271. The financial management of the orders was negligent to say the least, including extra costs relating to packaging/handling (USD 54 000) and shipping (USD 180 603), fraudulent payments totaling USD 234 000 made to Turkish bank account(s), where [Company 1] had no place of business: a fine in the amount of EUR 105,108.40 for last-minute cancelation, to name only a few accidents.

272. For the sake of comparison, the total amount of only the shipping and packaging/handling costs paid to [Company 1] was USD 234 603, which is similar to the total net value of the CAF equipment order placed with [Sports Manufacturer 2], which was approximately USD 239,000. CAF Finance Department had initially rejected the handling costs, however, there were finally

paid after [Company 1] confirmed on 25 January 2018 that the invoices had been approved by Mr Ahmad.

273. Mr Ahmad has submitted that the said email resulted from a hacking and should as such be disregarded as evidence. However, [Intelligence Company], a company specialized in business intelligence mandated by CAF, concluded that the hacking started on 6 February 2018, which is after the referred email dated 25 January 2018 mentioning Mr Ahmad's approval. The report also concluded "the original reference to these two invoices does come from a legitimate email address for [B]". Furthermore, in the alleged hacked emails, the addresses of the CAF recipients are correct, including that of Mr Ahmad, which explains why CAF proceeded with the payment of the invoices.
274. To sum up, the hacking of [B]'s email account starting as of 6 February 2018, in order to trick CAF officials into making payment, does not change the fact that Mr Ahmad approved/discussed the original extra costs as stated in the 25 January 2018 (presumably) genuine email. This is further evidenced by the fact that, following the email of 25 January 2018, Mr Ahmad did not dispute the additional costs to [Company 1], or instruct the CAF administration not to pay them. Similarly, the following phishing emails do not change the fact that Mr Ahmad was kept informed in February of the compromised email exchange of which he was in copy (via his genuine yahoo account).
275. Mr Ahmad claimed that all the problems arising from CAF relationship with [Company 1] were not his responsibility but rather that of CAF administration and General Secretary, relying on CAF Statutes which stipulate that CAF administration, including CAF finances, are under the authority of the CAF Secretary General. Indeed, according to the CAF Statutes, the Secretary General "shall be the head of the CAF administration" (article 26.3), "shall administer the affairs of CAF and is mainly in charge of the implementation of the decisions of the General Assembly, Executive and Emergency Committees, Standing Committees and legal bodies **under the authority of and according to the directives of the President**" (emphasis added).
276. The Panel concurs with Mr Ahmad's interpretation granting to the administration and General Secretary the implementation of CAF's daily activities. This power knows, however, one limit in the form of the authority and guidelines of the CAF President, which in the case of CAF relationship with [Company 1] were undeniably pervasive and reinforced by the decision of the ExCo dated 16 November 2017, entrusting Mr Ahmad with the task of ensuring the procurement of [Sports Manufacturer 1] equipment.
277. In this context, Mr Ahmad should have protected CAF from the excessive extra costs and the following fraud scheme resulting from the unknown, inexperienced company he had imposed on CAF.

278. One obligation traditionally assimilated to the fiduciary duty is the duty of care, defined as the obligation for the person acting as the fiduciary (Mr Ahmad) to seek and critically analyze the information potentially affecting the interests of the person defined as the beneficiary of said duty, in this case CAF.
279. In relation to [Company 1], [Auditors] considered that the review of email communication both external (between [Company 1] and CAF) and internal (within CAF) did not reveal any documentary evidence to demonstrate that CAF administration performed any product quality assessment or cost benchmarking to finalize orders with [Company 1]. This lack of interest and business acumen from the part of CAF administration and specially Mr Ahmad in various transactions valued millions of dollars is a clear example of a breach of their duty of care.
280. The Panel would like to underline here the principle of corporate governance and the increased level of responsibility Mr Ahmad was vested with, on two different levels.
281. First and foremost, Mr Ahmad was the President of CAF, who, according to art. 24 of the CAF Statutes (in force since July 2017), is the legal representative of CAF and implements the decisions taken by the General Assembly (legislative branch) and the Executive Committee (executive branch), through the CAF Secretariat and administration which he controls. In other words, Mr Ahmad cannot simply shift the liability or blame upon the CAF administration (including the CAF General Secretary) both for its general activity and any problems or issues in relation to the [Company 1] contract, since he was supposed to control such activity as per the content of art. 24 of the CAF Statutes.
282. Secondly, and related to the above, Mr Ahmad has received a clear mandate from the CAF Executive Committee at its meeting on 16 November 2017, "to finalize the procurement process" for the CHAN 2018, with a preference for [Sports Manufacturer 1] equipment. That mandate gave him the power, but also the responsibility, to urgently procure the relevant equipment for the respective CAF competition, with less than two months before the start of such. In accordance with art. 24 of the CAF Statutes, he was expected to complete such purchase process by directing and controlling the CAF Secretariat and administration in this respect.
283. However, from the evidence in the Panel's possession, it is clear that Mr Ahmad did not properly exercise the required control over the purchase process, thereby failing to fulfil the specific mandate given to him by CAF ExCo and the general provisions of CAF Statutes. CAF placed its trust in Mr Ahmad to fully and directly inform and guide the CAF administration throughout the negotiations with [Company 1], a company he brought and imposed on CAF. On the contrary, Mr Ahmad's lack of action, communication and support towards the successful

completion of the deal was detrimental to the interests and reputation of the confederation.

284. First, it appears that he had not instructed the CAF administration about the exclusive preference for [Sports Manufacturer 1] equipment, since the [Sports Manufacturer 2] offer was accepted at the beginning of December 2017, and it then had to be cancelled, with CAF incurring significant costs (50% of the value of the order); second, he did not inform the CAF administration about any negotiation or contact with [Company 1] until the second half of December 2017 (despite the clear urgency of the matter), although he had met with representatives of the company already in September 2017; third, the purchase process with [Company 1] was actively conducted by the company, who asked the President's office for the list of the required sports equipment for CHAN 2018 on 4 December 2017, then provided a quotation to Mr Ahmad and his personal assistant on 17 December 2017, and only on the next day provided the same quotation to the CAF Deputy General Secretary, informing him that this had already been approved by the President; fourth, Mr Ahmad confirmed that he had only telephonic discussions with [Company 1] to negotiate the purchase of the equipment, in December 2017, and no written evidence exists of those negotiations, or of any contract signed by the CAF President. However, the President's approval was used by [Company 1] on 18 December 2017 as the ultimate argument for the approval of the purchase order sent by the company.
285. In other words, Mr Ahmad did not exercise the required and proper authority over the purchase process at any point, as mandated by the CAF Executive Committee and stipulated by the CAF Statutes (art. 24 par. 6). However, it cannot be contested that the [Company 1] offer, as well as the relevant order and costs it entailed, was solely accepted and paid for by the CAF administration based on the CAF President's approval and personal involvement, in disregard of the most elementary principles of good governance. The same is true for the cancellation of the [Sports Manufacturer 2] order, which was done on the same day the [Company 1] offer was deemed approved by Mr Ahmad. Implicit or not, Mr Ahmad's decisions in this respect were required and essential for the purchase process, based on his position as CAF President, and the specific mandate from the CAF Executive Committee. Consequently, he should also be made fully responsible for such decisions (based on art. 24 of the CAF Statutes and the CAF Executive Committee decision of 16 November 2017) in virtue of his fiduciary duty to the confederation he was leading, as well as for any damage or loss suffered by CAF in this respect – in particular the [Sports Manufacturer 2] cancellation costs, and the [Company 1] additional costs which had not been properly negotiated or approved when the relevant offer was made by the company.

### 3. Conclusion

286. In light of all the above considerations, the Panel found that Mr Ahmad has breached his fiduciary duty towards CAF. Mr Ahmad compromised the



appearance of the fairness of CAF procurement process through his behavior with [Company 1] by not disclosing his close ties to the company and by failing to ensure that elementary good governance principles were followed with the company he had imposed to CAF, such as written contracts and public call for tenders.

287. Consequently, the Panel is comfortably satisfied that Mr Ahmad has breached art. 15 of the 2020 FCE.

**b) Possible violation of art. 20 of the FCE 2020 (Offering and accepting gifts or other benefits)**

**1. Wording of the relevant provision**

288. Art. 20 par. 1 provides as follows

*1. "Persons bound by this Code may only offer or accept gifts or other benefits to and from persons within or outside FIFA, or in conjunction with intermediaries or related parties as defined in this Code, where such gifts or benefits:*

*a) have symbolic or trivial value;*

*b) are not offered or accepted as a way of influencing persons bound by this Code to execute or omit an act that is related to their official activities or falls within their discretion;*

*c) are not offered or accepted in contravention of the duties of persons bound by this Code;*

*d) do not create any undue pecuniary or other advantage; and*

*e) do not create a conflict of interest. Any gifts or other benefits not meeting all of these criteria are prohibited."*

*2. If in doubt, gifts or other benefits shall not be accepted, given, offered, promised, received, requested or solicited. In all cases, persons bound by this Code shall not accept, give, offer, promise, receive, request or solicit from anyone within or outside FIFA, or in conjunction with intermediaries or related parties as defined in this Code, cash in any amount or form. If declining the gift or benefit would offend the giver on the grounds of cultural norms, persons bound by this Code may accept the gift or benefit on behalf of their respective organisation and shall report it and hand it over, where applicable, immediately thereafter to the competent body.*

**2. Persons involved**

289. The first two elements set out in art. 20 par. 1 of the FCE are that (i) the person acting must be bound by the FCE and (ii) the counterpart must be a person within



or outside FIFA, an intermediary or a related party as defined in the Code (see the definitions section of the FCE). As already established, Mr Ahmad and the federations' presidents are officials bound by the FCE.

### 3. Gift or other benefit

290. With regard to the term "*gift or other benefit*", the adjudicatory chamber considers that this refers to pecuniary or any other advantage, any kind of betterment or advancement of economic, legal or personal, material or non-material nature (cf., by way of analogy, ANDREAS DONATSCH ET AL. [eds.], StGB Kommentar, 19<sup>th</sup> ed., 2013, preliminary observations on art. 322<sup>ter</sup>-322<sup>octies</sup>, N 8; GÜNTER STRATENWERTH and WOLFGANG WOHLERS, Schweizerisches Strafgesetzbuch, Handkommentar, 3<sup>rd</sup> ed., 2013, N 4 on art. 322<sup>ter</sup>).

291. The Panel found that Mr Ahmad has violated the prohibition of offering and accepting gifts or benefits in connection with two different conducts detailed below: the Umrah trip and the receipt of unsupported payments.

#### Umrah pilgrimage

292. In the present case, it is undisputed that Mr Ahmad paid personally USD 10,000 worth of flight tickets for African presidents traveling to Mecca and later refused to be reimbursed by CAF, considering it an act of charity.

293. It is noted that Mr Ahmad claims he did not plan to cover those costs personally before the visa issue came up and that he later thought he had only paid for the officials whose itineraries had been changed due to visa issues. This version of the events is unlikely for several reasons. First, several email communications sent prior to the events indicated that Mr Ahmad would pay for the trip. In that sense, Ms Kamel's email dated 3 May 2018 (two weeks before the trip), specified that CAF would pay for the flights to/from Cairo and that Mr Ahmad would cover the part between Cairo and Jeddah. There is no reason to believe Ms Kamel misunderstood Mr Ahmad's instructions since the events ultimately occurred as her email had anticipated and she was the personal assistant of Mr Ahmad, working under his direction.

294. Mr Raouaroua confirmed in his testimony that Mr Ahmad said he would take care of the flights to/from Jeddah personally and that from the outset it was agreed that UAFA would take care of the remaining costs of the Umrah (e.g. accommodation, on-site transports etc.).

295. Mr Moustapha, former Chief Compliance Officer confirmed in an email dated 9 July 2018 that Mr Ahmad would take care of the flights of all presidents for the second part of their trip because it was of a private nature.

296. There is no doubt that the second part of the trip was from the beginning meant to be paid by Mr Ahmad, and thus private.

297. Furthermore, the Panel acknowledges the fact that Mr Ahmad decided not to ask reimbursement, neither to CAF nor to UAFA, the alleged organizers, based on his religious beliefs and urge to accomplish an act of charity. Mr Ahmad's religious principles, regardless of their laudability, are a private matter and should not interfere with his decisions as President of an international institution such as CAF or be used as a reason to disregard the applicable regulations.

#### Cash payments made by CAF to Mr Ahmad

298. Art. 20 par. 2 specifically forbids receiving undue cash payments, unless there are immediately reported and handed over to the relevant body.

299. In view of this restriction, the fact that Mr Ahmad received USD 172,000 from cash deposits, made during a considerable period of time between June 2017 and May 2019, is of particular concern. This is all the more concerning since the persons who deposited the cash on Mr Ahmad private accounts are presumably CAF employees based on the findings of the final report. So far, neither CAF nor Mr Ahmad have been able to corroborate those deposits and wire transfers amounting to USD 54,000, with a credible explanation and the appropriate documentation. Consequently, the cash amounts received by Mr Ahmad on his account are to be considered as undue and thus prohibited according to art. 20 par. 2 of the FCE.

300. Another suspicious transaction dated 14 June 2018 concerns a transfer from the CAF bank account at [Bank 4] to Mr Ahmad's private credit card for an amount of USD 13,849.00 (EGP 246,792.00). It was described by Mr Ahmad and various witnesses as reimbursement from CAF of an amount paid by Mr Ahmad to settle half of the bill generated by the African delegates relating to food expenses during the 2018 FIFA World Cup.

301. However, despite [Auditors]'s efforts and several mentions of this payment in the Final Report, neither Mr Ahmad nor any of the witnesses could corroborate their version of the events with supporting documents such as the statements showing Mr Ahmad original payment in favor of the hotel/restaurant, any kind of receipt, the alleged contract that CAF signed promising payment upon return to Cairo, the payment made by CAF for the second half of the bill upon return to Cairo, affidavits from the bank or the hotel, call logs proving the alleged calls made to CAF's bank the day the original payment could not go through etc.

302. At this point, the adjudicatory chamber has no choice but to draw an adverse inference from this troubling lack of documentary evidence and considers that this amount was another gift accepted and received by Mr Ahmad.

#### 4. Exceptions set out in art. 20 par. 1 let. a to e of the FCE

303. Not every kind of gift or other benefit, however, falls under the scope of art. 20 par. 1 of the FCE. Rather, it is necessary, for a violation of that provision to occur, that the relevant benefit does not meet the criteria set out in art. 20 par. 1 let. a

to e of the FCE. In particular, a gift or benefit cannot be accepted if it has more than a mere symbolic or trivial value (let. a). Similarly, the other conditions of art. 20 par. 1 (let. b to e) must also be fulfilled – cumulatively – in order for the gift or benefit to be accepted as such by the beneficiary.

304. Mr Ahmad's payment qualifies as a direct gift to the federations' presidents. As such, the flight tickets cannot reasonably be considered a symbolic or trivial advantage, regardless of whether they are taken individually (i.e., for each president) or collectively in the amount of USD 10 000.
305. In view of the above, the adjudicatory chamber notes that a gift or other benefit is prohibited, in particular, if it creates an undue pecuniary or other advantage (art. 20 par. 1 let. d of the FCE). Whether an advantage is undue must be assessed in the light of the provisions of FIFA regulations or universally accepted legal norms. In particular, an advantage is to be considered undue if it has no proper basis, leading to the recipient not being entitled to obtain it. If, on the other hand, there is a legal title under which the advantage is given (i.e. a contract or the law), it is, in principle, not undue within the meaning of art. 20 par. 1 let. d of the FCE (TAS 2016/A/4474, par. 233 and par. 284; CAS 2016/A/4501, par. 285 and par. 289).
306. The flights paid by Mr Ahmad and the overall invitation to the Umrah can amount to a form of incitement, given these gifts are offered to persons on whom Mr Ahmad's re-election as CAF president depended. As such, these gifts were likely to be in contravention of their duties, to create an undue pecuniary or other advantage, and to create a conflict of interest with respect to, *inter alia*, their capacities as voters in future CAF elections.
307. The Panel has noted Mr Ahmad's defence according to which the recipients were not informed about his generous gesture. Some witnesses gave testimonies in that sense, stating that they ignored Mr Ahmad's payment. This is irrelevant due to the overall context, in particular the invitation email sent to the presidents on 8 May 2017 by Mr Ahmad's personal assistant, which left no doubt that Mr Ahmad was the person inviting the Muslim presidents to the Umrah. This aspect presented Mr Ahmad as the person who made possible the pilgrimage, with the cooperation of CAF (the confederation he presided) and based on the initial invitation from UAFA (made to Mr Ahmad, on a purely private basis), which would entail the personal gratitude of the various association presidents who took part in the event.

## 5. In conjunction with related parties

308. The aforementioned provision extends the notion of "gifts" to those received or granted indirectly through related parties, including legal entities, if the person holds a management position, as it is the case of Mr Ahmad in CAF.

309. In that regard, the adjudicatory chamber finds that, in addition to the amount of USD 10,000 which he disbursed from his personal finances in order to cover the return flights of the participants, Mr Ahmad also used CAF as a proxy to bear and pay most of the expenses related to the Umrah pilgrimage, amounting to USD 91,314. By any standard, this amount would fail to be seen as a trivial or symbolic amount. This conclusion is drawn from the fact that no credible (football-related) reason and no written evidence has been presented to justify the presidents' stopover in Egypt and accommodation at the [Hotel], apart from gathering all participants in Cairo to facilitate the administrative and logistical aspects of the ensuing pilgrimage.

## 6. Conclusion

310. In the light of the foregoing, the adjudicatory chamber finds that Mr Ahmad, on different occasions as outlined above, has breached art. 20 par. 1 of the FCE. First, he offered benefits to the various association presidents participating in the Umrah pilgrimage by personally covering the costs of the return flights from Jeddah to the countries of the various African member associations' presidents (USD 10,000). Second, he offered benefits to the same officials by having CAF organise and pay for the overall trip from the presidents' countries to Jeddah (via Cairo) and the accommodation in Cairo for the stopover (for a total costs of USD 91,314). Third, he received gifts or benefits in the form of a number of payments (including cash) paid on his personal bank account and to his private credit card by CAF and its employees, during a period of two years (for a total of approximately USD 240,000), without supporting or explanatory written documents.

### c) Possible violation of art. 25 of the FCE 2020 (Abuse of position)

311. Art. 25 of the FCE establishes that persons bound by the FCE shall not abuse their position in any way, especially to take advantage of their position for private aims or gains.

#### 1. Persons involved

312. At the time of the relevant conduct, Mr Ahmad was the president of CAF, and thus an official bound by the FCE in line with art. 2 of the said regulation. Therefore, the first requirement is fulfilled in the present case.

#### 2. Take advantage of their position

313. The Panel found that Mr Ahmad has taken advantage of his position through the following conduct.

##### Umrah pilgrimage

314. Although the initial invitation to the Umrah came from UAFA, the event was mainly organized by Mr Ahmad. The invitation to the presidents was sent on his behalf and various emails mentioned that he was inviting them, while no reference was made to the original invitation from UAFA.

315. While it is clear that Mr Ahmad paid for the flights between Cairo and Jeddah, it must be reminded that CAF paid for all costs between Cairo and the presidents' respective federations. However, the meetings in Cairo cannot be considered of an official nature either. This is because there are no supporting documents indicating that actual CAF official meetings were scheduled, organised and took place in Cairo to discuss football related issues, such as agenda, minutes, preparatory of follow up emails, text messages, bookings of conference rooms, meeting notes, printouts etc.
316. In addition, the invitation email dated 8 May 2018 (which was copied to Mr Ahmad), does not mention any CAF (official) meeting in Cairo, merely informing that the departure for the Umrah pilgrimage was scheduled on 17 May 2018 from the presidents' respective country, with a return from Jeddah on 24 May 2018. In that email, and in the invitation letter from UAFA to Mr Ahmad dated 28 February 2018, there is no reference whatsoever to football-related activities.
317. Another element indicating that the stay in Cairo and the Umrah trip to Saudi Arabia were one single private event is the quasi absence of non-Muslim presidents amongst the participants in Cairo and Jeddah.
318. It is acknowledged that non-Muslim are not allowed in certain religious sites of Saudi Arabia. However, nothing prevented all federations from sending representatives to the alleged meetings held in Cairo, to discuss football matters. There is no evidence on record that they have been invited to these alleged meetings.
319. CAF is a 54-member confederation, presumably consisting of around 24 known Muslim presidents based on the original list of invitees. It cannot be a coincidence that neither Mr Ahmad, nor any of the witnesses could name more than two non-Muslim presidents of federations attending the alleged meetings in Cairo, namely the presidents of the Ethiopia and Seychelles federations. The only reasonable explanation as to why the majority of the Muslim presidents of federations (15 out of 24) stayed in Cairo and the quasi totality of the non-Muslim did not (2 out of 30), is because Cairo was meant from the start to be a stopover in preparation of the subsequent Umrah pilgrimage to Saudi Arabia.
320. The trip to Mecca costed USD 101,314, with only a limited part being borne by Mr Ahmad (USD 10 000), while the bulk of it was charged to CAF (USD 91,314). Despite CAF providing most of the resources allocated to this event, there is no documents on file proving that the relevant bodies of the confederation formally approved such significant spending nor the trip itself. This serves as a further indication of the event's private nature.
321. In view of the above, it can be concluded that, in his capacity as president of CAF, Mr Ahmad used his position to organize a private event to which he invited the African member associations' presidents with whom he shared his religion.

Similarly, he ordered and authorized the disbursement of a significant amount corresponding to USD 91,314 from CAF's funds to finance the Umrah journey.

322. Mr Ahmad ordered and authorized the disbursement of the USD 91,314 from CAF's funds to finance the Umrah journey, to which he had invited the Muslim member associations' presidents in an email dated 8 May 2018.
323. It is only thanks to his position as CAF President that Mr Ahmad had access to the resources and authority necessary to organize a reunion of the Muslim member associations' presidents of CAF in Mecca, partially financed by confederation monies.

**[Company 1]**

324. Mr Ahmad also took advantage of his position as CAF President to impose [Company 1] as CAF's business partner over [Sports Manufacturer 2] and other competitors. This is based on two emails dated 18 December 2017, in which both [Company 1] representative and CAF Deputy Secretary General negotiated terms as agreed and instructed by CAF President.
325. As it has already been established, Mr Ahmad had his first meeting with [Company 1] (which included negotiations, or at least discussions regarding a potential cooperation) on 9 October 2017, more than a month prior to being mandated by the CAF Executive Committee (and almost two months before [Company 1] officially contacted CAF, by means of an email of 4 December 2017 addressed to the President's office).
326. This means that Mr Ahmad initiated the negotiations personally and without being mandated to do so (by the CAF Executive Committee) with a company that had no previous experience in the distribution of football equipment and had close ties with Mr Ahmad's attaché, Mr Gerand.
327. What is worse, Mr Ahmad wrongly stated before the referred CAF ExCo meeting of 16 November 2017, that he had already contacted [Sports Manufacturer 1]' representatives in Cairo. Moreover, Mr Gerand's connection to [Company 1] was never disclosed during said meeting.
328. It was through his position as president of CAF, and making use of untruthful statements as mentioned above, that Mr Ahmad managed to influence the CAF ExCo to entrust him with a mandate, which in turn enabled him to directly award a contract/order to [Company 1] for a significant amount, in relation to the most important competition of CAF - the African Nations Championship (CHAN).
329. In addition, at the time hereby relevant, Mr Gerand was the personal attaché of the CAF President, and thus a direct and close associate of Mr Ahmad. As explained in the final report, Mr Gerand was also closely tied to [Company 1] and its owner, [A]. Consequently, it can therefore be assumed that the connection



between Mr Ahmad, Mr Gerand and [A]/[Company 1] allowed the company to obtain the CHAN order, and thus become one of the biggest providers to CAF in little time, despite its non-existent expertise in distributing football equipment in Africa at the time.

### 3. For private aims or gains

330. The Panel considers that Mr Ahmad had a private interest in inviting the Muslim presidents of federations to a once-in-a-lifetime religious event. The first obvious interest was to secure the presidents' loyalty, notably in future political struggles and the upcoming CAF elections.

331. There is no doubt that the invitation was reserved to presidents of federations. This is confirmed by an email dated 9 May 2018 in which, Mr Ahmad's assistant specified that the invitation is only valid for the presidents and could not be delegated to other representatives/officials of the federations. In the same email, Mr Ahmad's assistant explained that such selectivity was due to the fact that the trip was private and not football-related ("not a mission").

332. Moreover, as previously mentioned, by having the invitation to the pilgrimage sent from his office/personal assistant, by presenting himself as the organiser of the Umrah pilgrimage, and by covering the costs of such trip (either personally or via CAF, the confederation he presided), Mr Ahmad made sure that he would be perceived as the enabler of the event. This would allow him to benefit from the gratitude of the various association presidents who took part in the event. In view of the above, his private aims in relation to the Umrah pilgrimage are established.

333. With respect to the [Company 1] charge, the Panel considers that Mr Ahmad abused his position to favor his and Mr Loic Gerand's private gain and aims. This is because the latter had a personal friendship with [A] the owner of [Company 1] (as well as potential business ties with the latter's companies), and thus a personal interest in securing as many deals as possible for his friend. In that sense, the overall context of the CAF-[Company 1] dealings included payments made to suspicious accounts in Dubai and Turkey, an astounding lack of paper trail or the most elementary contractual documents, as well as various unjustified overbillings by a complete outsider to the football industry for a continent-size competition. In that context, Mr Ahmad's failure to disclose his (indirect) relationship with the owner of [Company 1] creates the appearance and strong suspicion that he (as well as Mr Gerand) pursued private aims or gains by enabling, negotiating and approving a business deal between CAF and [Company 1], as it is the most logical way to explain such a myriad of shortcomings and governance flaws.

334. Again and more specifically, several elements can be taken into account to reach this conclusion: Mr Gerand's refusal to cooperate in the scope of the investigation, and to provide vital information that could have clarified the facts; the fact that CAF had to pay additional costs for an amount of USD 234,603 (related to shipping, packaging and handling) that had not been initially disclosed, at least



to CAF administration, but were allegedly approved by Mr Ahmad; the lack of any contract or tender in relation to the CHAN 2018 order awarded to [Company 1] based solely on telephone discussions conducted by Mr Ahmad in December 2017 (according to his own statements); the fact, even after causing CAF a significant overcharge (for an amount comparable with the total cost of the [Sports Manufacturer 2] offer of December 2017), and despite any documentary evidence that could attest how CAF performed any product assessment of the equipment delivered by [Company 1], the company continued its cooperation with the African confederation and won three tenders for the supply of sports equipment; the total value of all the payments made by CAF to [Company 1] within only one year (December 2017 to December 2018) was approximately USD 4.4 million, an incredibly high amount for a company with virtually no experience in the distribution of sports equipment.

335. In view of the above, the Panel is comfortably satisfied that, in taking advantage of his function as CAF President in order to favor the company [Company 1], intrinsically tied to one of his close associates, and in disrespecting various principles of corporate governance as well as the financial interests of the confederation he was leading, Mr Ahmad pursued a private aim, and not the best interests of CAF.

#### **4. Conclusion**

336. In conclusion, the Panel is comfortably satisfied that, through his conduct in relation to the Umrah pilgrimage and [Company 1] as presented above, Mr Ahmad has breached art. 25 of the FCE.

#### **d) Possible violation of art. 28 of the FCE 2018 (Misappropriation of funds)**

337. Art. 28 of the FCE reads as follows:

- 1. Persons bound by this Code shall not misappropriate funds of FIFA, the confederations, associations, leagues or clubs, whether directly or indirectly through, or in conjunction with, third parties.*
- 2. Persons bound by this Code shall refrain from any activity or behaviour that might give rise to the appearance or suspicion of a breach of this article.*
- 3. Violation of this article shall be sanctioned with an appropriate fine of at least CHF 100,000 as well as a ban on taking part in any football-related activity for a minimum of five years. The amount of misappropriated funds shall be included in the calculation of the fine. The sanction shall be increased accordingly where the person holds a high position in football, as well as in relation to the relevance and amount of the advantage received.*

## 1. Persons involved

338. The first requirement set out in art. 28 par. 1 of the FCE is that the person acting must be bound by the FCE. Mr Ahmad, was the highest-ranking official in African football and a Vice-President of FIFA, football world's governing body, hence a football official and a person bound by the FCE at the relevant time.

## 2. Misappropriation of funds

339. The second requirement set out in art. 28 par. 1 of the 2018 FCE is the prohibition of misappropriating football funds. Regarding the definition of the concept of "misappropriation", FIFA jurisprudence opted for a flexible interpretation that could be summarized as the illegal use of funds of another person/entity for one's own use or other unauthorized purpose. According to this view, the FCE should sanction not only the undue appropriation of football funds, but also the excessive negligence in the spending of monies with respect to the relevant financial regulations and procedures.

340. The adjudicatory chamber points out that Mr Ahmad, in his position as CAF President, and as signatory/approval authority of CAF transactions (cf. art. 24 of the CAF Statutes), was personally responsible for the payments made by CAF and for their compliance with the principles of good governance, in particular for the payments of which he was the main recipient or one of the beneficiaries.

341. There is no doubt that the Umrah trip was an event organized by Mr Ahmad, despite the fact that the original invitation came from UAFA. In that sense, CAF repeatedly mentioned that Mr Ahmad was the one inviting personally the Muslim presidents of federations, as it is illustrated in an email sent by Mr Ahmad's office on 5 May 2018. By the same token, the invitation to the presidents made no reference to UAFA's original invitation but only communicated that CAF President Mr Ahmad, was inviting the presidents to perform the Umrah during the first week of Ramadan.

342. As already established, the trip to Mecca as well as the preceding stopover in Cairo was a private trip due, inter alia, to the absence of official and football-related activities, its intrinsic religious nature, and the refusal to extend it to other federation officials. CAF own director of compliance confirmed to CAF former Finance Director in an email dated 9 July 2018 that the trip was private, echoing a statement made by Mr Ahmad's personal assistant before the pilgrimage (on 9 May 2018) specifying that it was not a mission.

343. An amount of USD 91,314 of CAF funds were allocated to the Umrah pilgrimage under Mr Ahmad's leadership and approval. Before Mr Ahmad made a payment of USD 10,000 to CAF in early September 2018, the total amount borne by CAF for the Umrah journey was even higher, amounting to a staggering amount of USD 101,314. At this point, it should be noted that the exact amount paid by CAF in relation to this private event is likely to be much higher than the

aforementioned figures, due to the general and concerning lack of supporting documentation provided to [Auditors] and the Ethics Committee on this matter.

344. It follows that Mr Ahmad approved and ordered the use of a significant amount of CAF resources for his private aims, thereby misappropriating funds and other assets (such as CAF human resources) aimed at developing football in Africa.

### **3. Appearance of misappropriation**

345. The final report has identified several unsupported transactions made by CAF to Mr Ahmad's private bank accounts. Those transactions were made between 23 May 2017 and 12 May 2019, and amounted to USD 227,400.

346. Mr Moustapha, former CAF Chief Compliance Officer testified to having advised Mr Ahmad to deposit a large amount of cash he was keeping from prior indemnities and claimed that this was the reason for the relevant deposits and transfers.

347. However, this explanation does not stand to reason since the referred payments are either wire transfers from CAF (USD 54,700) or deposits apparently made by CAF employees (USD 172,700) to Mr Ahmad's personal accounts and not cash deposits made personally by the latter.

348. The lack of satisfactory explanation and detailed documents to support those large payments lead to the appearance of misuse of funds as contemplated in art. 28 par. 2 of the FCE 2018.

### **4. Conclusion**

349. In conclusion, the Panel finds that, through his conduct, Mr Ahmad has misappropriated CAF funds and thereby violated art. 28 of the FCE.

#### **e) General conclusion**

350. Overall, and in light of the considerations and findings above, the adjudicatory chamber holds that Mr Ahmad, by his conduct presently relevant, has violated arts. 15 (Duty of Loyalty), 20 (Offering and accepting gifts or other benefits) and 25 (Abuse of position) of the 2020 FCE as well as art. 28 of the 2018 FCE (Misappropriation of funds).

351. Having examined all the facts presented in the investigatory chamber's Final Report, the adjudicatory chamber has reached the conclusion that several alleged infringements were not supported by sufficient evidence to meet the relevant standard of proof of comfortable satisfaction.

352. In that respect, the Panel was not comfortably satisfied to conclude that Mr Ahmad had breached any provision of the FCE in relation to a payment made by [Sports Marketing Agency] in March 2018 for the inauguration of the Madagascar office.

353. The Panel could not establish to its comfortable satisfaction that Mr Ahmad had violated the FCE regarding the alleged payment in Aryari of indemnities to CAF officials amounting to around USD 10,000 and the corresponding reimbursement made by CAF to Mr Ahmad in relation to the aforementioned inauguration event.
354. Lastly, with regard to the obligations set forth in art. 13, the Panel found that the potential breaches of the said article were already sufficiently consumed by the respective breaches of arts. 15, 20, 25 and 28 of the FCE.

#### **D. SANCTIONS AND DETERMINATION OF SANCTIONS**

355. According to art. 6 par. 1 of the FCE, the Ethics Committee may pronounce the sanctions described in the FCE, the FIFA Disciplinary Code, 2019 edition ("FDC") and the FIFA Statutes.
356. When imposing a sanction, the adjudicatory chamber shall take into account all relevant factors in 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 (art. 9 par. 1 of the FCE). It shall decide the scope and duration of any sanction (art. 9 par. 3 of the FCE).
357. When evaluating the degree of the offender's guilt, the seriousness of the violation and the endangerment of the legal interest protected by the relevant provisions of the FCE need to be taken into account. In this respect, it is important to note that Mr Ahmad held the highest position in African football and, as such, had a responsibility to serve the football community as a role model.
358. Similarly, he had also served football at FIFA level for several years and as President of the Malagassy Football Federation previously. Therefore, Mr Ahmad has to be considered an experienced and highly professional football official, based on his extensive background both in terms of his various mandates and years of activity. Yet, his conduct revealed a pattern of disrespect for core values of the FCE, violating various provisions of the FCE.
359. Furthermore, Mr Ahmad's role was central, as he was the one ordering and approving the various events and transactions.
360. Mr Ahmad also held a very special and paramount role as Vice-President of the FIFA Council, a position bestowed on him ex officio, by virtue of his capacity as CAF President under the auspices of art. 30 of the FIFA statutes. The FIFA Council is the main decision-making body of the institution; its 37 members are among the persons who have the highest responsibilities in the world of football. After the FIFA President, the most prestigious members of the FIFA Council are its six Vice-Presidents, representing their respective confederations. Mr Ahmad was one

of them, and as such, at the top of FIFA's organization in terms of influence and image. FIFA has designed specific due diligence and eligibility checks to ensure the reputation of each Council member remains pristine at all time (cf. art 30 par. 6).

361. Some of Mr Ahmad's actions were negligent, while others were deliberate, as he was the one inviting the presidents to the Umrah and he decided that [Company 1]'s offer should be approved and replace [Sports Manufacturer 2]'s.
362. The Panel also notes that Mr Ahmad has not expressed awareness of wrongdoing or remorse for his actions (a circumstance that is suited to mitigate the culpability of an offender, according to the case law of FIFA's judicial bodies). On the contrary, Mr Ahmad stated he had done everything he could to reform CAF.
363. In this respect, the Panel has noted that on many occasions throughout the investigation and adjudication of the present case, Mr Ahmad blamed other employees or officials of CAF (Ms Kamel, Mr Sherei, Mr Fahmy, etc) for his shortcomings and the accusations he faced. This is definitely not the appropriate attitude for an official of the magnitude of Mr Ahmad - the ultimate authority in CAF.
364. A football association is not designed to be run by one person, it has statutes and rules, which should respect the principle of the separation of powers, and of different bodies that are meant to control each other (checks and balances). A president of an association is supposed (and even expected) to have the capacity and competence to take difficult decisions, under pressure, and is not in a position to hide behind his function or other employees or officials in order to mitigate his responsibilities. The immense level of power of a confederation president (and vice-president of the FIFA Council) comes with a corresponding degree of liability, expected leadership and oversight/supervision. A degree which was expected from Mr Ahmad and which, in the present matter, was not met.
365. The adjudicatory chamber has taken into account Mr Ahmad's assistance and cooperation during the proceedings, notably by providing documentation, complying with the deadlines, providing statements to the Ethics Committee and participating in the hearing in a spirit of cooperation and to clarify the facts.
366. In the determination of the sanction, the Panel has taken into consideration Mr Ahmad's lack of known disciplinary, administrative or judicial previous record and the absence of any known precedents.
367. With regard to the type of sanction to be imposed on Mr Ahmad, the adjudicatory chamber deems that a ban on taking part in any football-related activity is appropriate in view of the inherent, preventive character of such sanction in terms of potential subsequent misconduct. In the light of this, the adjudicatory chamber has chosen to sanction Mr Ahmad by banning him from taking part in any

football-related activity (art. 7 par. 1(j) of the FCE; art. 56 par. 2(f) of the FIFA Statutes; art. 11(f) and art. 6 par. 2 lit. c) of the FDC).

368. With respect to the duration of a ban (see art. 9 par. 2 and 3 of the FCE), the adjudicatory chamber points out that art. 25 par. 2 of the FCE (Abuse of position) establishes a ban minimum duration of two years and the sanction shall be increased accordingly where the person holds a high position in football. As previously discussed, there is no doubt as to the seriousness of the case at hand.
369. In view of the above, and taking into account all the respective circumstances of the matter, as well as art. 11 of FCE, the Panel finds that a ban duration of five years would be proportionate in the present case. Mr Ahmad is therefore banned on taking part in any football-related activity (administrative, sports or any other) at national and international level for a period of five years. In accordance with art. 42 par. 1 of the FCE, the ban shall come into force as soon as the decision is communicated.
370. In the present case, the adjudicatory chamber is of the opinion that the imposition of a ban on taking part in any football-related activity is not sufficient to sanction the misconduct of Mr Ahmad adequately, in particular given the gravity of the matter. Hence, the adjudicatory chamber considers that the ban imposed on Mr Ahmad should be completed with a fine.
371. The amount of the fine shall not be less than CHF 300 and not more than CHF 1,000,000 (art. 6 par. 2 of the FCE in conjunction with art. 6 par. 4 of the FDC). Furthermore, art. 25 par. 2 of the FCE stipulates a financial sanction, represented by a minimum fine of CHF 10,000.
372. In the case at hand – taking into account the circumstances of the case (in particular the fact that Mr Ahmad held prominent official positions in association football, as well as the various amounts that were offered, received or misappropriated), the adjudicatory chamber determines that a fine of CHF 200,000 would be appropriate. Accordingly, Mr Ahmad shall pay a fine of CHF 200,000.

## **E. PROCEDURAL COSTS**

373. The procedural costs are made up of the costs and expenses of the investigation and adjudicatory proceedings (art. 54 of the FCE).
374. Mr Ahmad has been found guilty of a violation of arts. 15, 20, 25 of the 2020 FCE as well as art. 28 of the 2018 FCE and has been sanctioned accordingly. The adjudicatory chamber deems that no exceptional circumstances apply to the present case that would justify deviating from the general principle regarding the bearing of the costs. Thus, the adjudicatory chamber rules that Mr Ahmad shall bear the procedural costs (art. 56 par. 1 of the FCE).

375. In the present case, the costs and expenses of the investigation and the adjudicatory proceedings – including a hearing before the adjudicatory chamber – add up to CHF 3,000.

376. According to art. 57 of the FCE, no procedural compensation shall be awarded in proceedings conducted by the Ethics Committee. Consequently, Mr Ahmad shall bear his own legal and other costs incurred in connection with these proceedings.



### III. DECISION OF THE ADJUDICATORY CHAMBER

1. Mr Ahmad Ahmad is found responsible for having breached art. 15 (Duty of Loyalty), art. 20 (Offering and accepting gifts or other benefits), art. 25 (Abuse of position) of the FIFA Code of Ethics 2020 edition, as well as art. 28 (Misappropriation of funds) of the FIFA Code of Ethics 2018 edition, by his conduct in his position as president of the Confederation of African Football (CAF) in relation to various events and facts which occurred during the period 2017 – 2019. These included the organization and financing of an “Umrah” pilgrimage to Mecca, Mr Ahmad’s involvement with sport equipment company [Company 1], as well as other CAF related governance matters.
2. Mr Ahmad is hereby banned from taking part in any kind of football-related activity at national and international level (administrative, sports or any other) for five years, as of notification of the present decision, in accordance with article 7 lit. j) of the FIFA Code of Ethics in conjunction with art. 6 par. 2 lit. c) of the FIFA Disciplinary Code.
3. Mr Ahmad shall pay a fine in the amount of CHF 200,000 within 30 days of notification of the present decision.
4. Mr Ahmad shall pay costs of these proceedings in the amount of CHF 3,000 within 30 days of notification of the present decision.
5. Mr Ahmad shall bear his own legal and other costs incurred in connection with the present proceedings.
6. This decision is sent to Mr Ahmad. A copy of the decision is sent to CAF and to the chairperson of the investigatory chamber of the FIFA Ethics Committee, Ms Maria Claudia Rojas.

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#### NOTE RELATED TO THE FINANCIAL SANCTION:

The payment of the fine and costs of the proceedings 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 case no. “Adj. ref. no. 9/2020 (E20-00001)” in accordance with art. 7 let. e) of the FIFA Code of Ethics.

**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 anonymised (cf. article 36 of the FIFA Code of Ethics).

**NOTE RELATED TO THE APPEAL PROCEDURE:**

In accordance with art. 82 par. 1 of the FCE and art. 58 par. 1 of the FIFA Statutes, this decision can be appealed against to the Court of Arbitration of Sport ("CAS") in Lausanne, Switzerland ([www.tas-cas.org](http://www.tas-cas.org)). The statement of appeal must be sent directly to CAS within 21 days of notification of this decision. Within another ten (10) days following the expiry of the time limit for filing the statement of appeal, the appellant shall file with CAS a brief stating the facts and legal arguments giving rise to the appeal (see art. R51 of the Code of Sports-related Arbitration).

FÉDÉRATION INTERNATIONALE  
DE FOOTBALL ASSOCIATION



Mr Vassilios Skouris  
Chairperson of the adjudicatory chamber  
FIFA Ethics Committee