

**QATAR STARS LEAGUE
CLUB LICENSING REGULATIONS**

For the award of licences for
QSL SEASON 2021/2022
AFC SEASON 2022

Contents

Terms and Definitions.....	3
Article 1: Introduction and Scope of Application.....	9
Article 2: Objectives and Management of the Club Licensing System	9
Article 3: Club Licensing Criteria and Grading	9
Article 4: Exceptions Policy	10
Article 5: Licensor	10
Article 6: Licensing Administration	11
Article 7: The Decision-Making Bodies	11
Article 8: Sanctions.....	13
Article 9: Core Process	13
Article 10: Assessment Procedures.....	15
Article 12: Licence Applicant and Two-Year Rule	16
Article 13: Responsibilities of the Licence Applicant.....	16
Article 14: Licence	16
Article 15: Extraordinary Application.....	17
Article 16: Procedural Rules.....	17
Article 17: Compliance Audits	19
Article 18 : Sporting Criteria	21
Article 19: Infrastructure Criteria.....	26
Article 20: Personnel and Administrative Criteria.....	30
Article 21: Legal Criteria	41
Article 22: Finance Criteria.....	46
Article 23: Business Criteria	57
Article 24: Final Provisions.....	59
Annex 1: Club Licensing Criteria for the AFC Women’s Champions League.....	60
Annex 2 – Minimum Disclosure Requirement and Accounting Principles	65
Annex 3 – Accounts Headers.....	70
Annex 4 -Auditor’s Report	74
Annex 5 – Auditor’s Review Report	75
Annex 6 - Clubs Payables and Overdues Payables.....	76
Annex 7 - Employees Payables and Overdues Payables	78

Terms and Definitions

Term	Definition
Accounting policies	The specific principles, bases, conventions, rules and practices adopted by an entity in preparing and presenting its financial statements.
AFC	The Asian Football Confederation.
AFC Club Competitions	AFC Champions League & AFC Cup.
AFC Stadium Regulations	These regulations set out the minimum requirements for a Stadium to be eligible to host matches in AFC competitions..
Annual Financial Statements	A complete set of financial statements prepared as at the Statutory Closing Date, normally including a balance sheet, profit and loss account, a statement of cash flows and those notes, other statements and explanatory material that are an integral part of the financial statements.
Associate	An entity, including an unincorporated entity such as a partnership, over which the investor has significant influence and neither a Subsidiary nor an interest in a joint venture.
Audit	<p>The objective of an audit of financial statements is to enable the auditor to express an opinion whether the financial statements are prepared, in all Material respects, in accordance with an identified financial reporting framework. The phrases used to express the auditor’s opinion are “give a true and fair view” or “present fairly, in all material respects”, which are equivalent terms. A similar objective applies to the audit of financial or other information prepared in accordance with appropriate criteria.</p> <p>In an audit engagement, the auditor provides a high but not absolute, level of assurance that the information subject to audit is free of Material misstatement. This is expressed positively in the audit report as reasonable assurance.</p> <p>The term “Audited” shall be interpreted accordingly</p>
Budget	The schedules containing an entity’s future financial information, based on management’s assumptions

	about events that may occur in the future and possible actions by an entity.
CEO	Chief Executive Officer.
Consolidated financial statement	Financial statements of a group presented as those of a single economic entity.
CLAS	The IT system developed by the AFC for the purpose of gathering information from Licence applicants/Licensees and for sharing information with Licensors concerning their affiliated clubs, within the scope of the implementation, assessment and enforcement of these Regulations.
Club	A football club company situated within the territory of the State of Qatar which is a legal entity under Qatari law.
Club Licensing Criteria	The requirements applicable to the grant of Licences to Licence Applicants, as set out in these Regulations, which are divided into six (6) categories (Sporting, Infrastructure, Personnel and Administrative, Legal, Financial and Business)
Control	<p>The power to govern the financial and operating policies of an entity so as to obtain benefits from its activities. Control may be gained by share of ownership, statues, or agreement.</p> <p>The terms “Controlled” or Controlling shall be interpreted accordingly</p>
Direct costs of acquiring a player’s registration	<p>Those payments to third parties for the acquisition of a player’s registration, excluding any internal development or other costs. Costs to include:</p> <ul style="list-style-type: none"> a) transfer fee payable for securing the registration; b) transfer fee levy (if applicable); and c) other direct costs of obtaining the player’s registration (e.g. payments to intermediaries for services to the club, legal fees, compensation payments for training and development of young players in accordance with FIFA and/or domestic transfer regulations and other direct costs in connection with the transfer).
Event or Condition of Major Economic Importance	An event or condition is of major economic importance if it is considered material to the financial statements of the Reporting Entity and would require a different (adverse) presentation of the results of the operations, financial position and net assets of the Reporting

	Entity if it had occurred during the preceding financial year or interim period.
Executive Office	Executive Body of Qatar Stars League
Future Financial Information	Information about the prospective financial effects of future events and possible actions on the entity concerned.
Financial Year	The financial reporting period ending on the Statutory Closing Date, whether this is a year or not, and which is not an interim period.
GORD	Gulf Organisation for Research & Development
GSAS	Global Sustainability Assessment System
GSAS Operations	A third-party certification issued for buildings in-use to assess their sustainability performance in the operational phase.
Going Concern	The 'going concern' concept, or assumption, is an accountancy term that describes an entity which can continue operating without the significant threat of liquidation, and which can therefore continue in operation for the foreseeable future. A Reporting Entity is normally viewed as a Going Concern. It is assumed that the Reporting Entity has neither the intention nor the necessity of liquidation, ceasing trading nor seeking protection from creditors pursuant to laws or regulations.
Historic Financial Information	Information about the financial effects of past events on the entity concerned. Historic financial information is in respect of the financial performance and position prior to the licensing decision.
Independent Auditor	An auditor (or accountant) who is independent of the entity, in compliance with the Qatari Law and IFAC Code of Ethics for Professional Accountants. For additional information, visit www.ifac.org . The term 'auditor' may also be used when describing related services or assurance engagements other than audits.
Interim Financial Statements	A financial report containing either a complete set of financial statements or a set of condensed financial statements for an interim period
Interim Period	A financial reporting period shorter than a full financial year.

Joint Venture	A contractual arrangement whereby two or more parties undertake an economic activity that is subject to joint control.
Licence	Certificate issued by QSL confirming fulfilment of all mandatory minimum requirements by the License Applicant.
Licensee	Licence Applicant which has been granted a Licence by QSL.
Licensing Administration	Department or staff within the Licensor that deals with club licensing matters.
Licence Applicant	Legal entity according to Qatari Law and/or QFA Statutes, who applies for the Licence, fully and solely responsible for a Club participating in national and international club competitions and is a member of the QFA and/or QSL (“Affiliated Member”)
Licence Season	<p>AFC season for which a Licence Applicant has applied for/been granted a Licence. It starts the day following the deadline for submission of the List of Licensing Decisions by the Licensor to the AFC and lasts until the same deadline the following year.</p> <p>QSL season for which a Licence Applicant has applied for /been granted a Licence. Its start the day following the deadline for appeal and lasts until the CLC decision- making meeting.</p>
Licensing Manager	Head of the Licensing Administration.
Licensing Process	Process in which a licence is granted in accordance with these Regulations.
Licensor	QSL – the body that operates the Licensing Process and grants the Licences in accordance with these Regulations.
List of Licensing Decisions	The list submitted by the Licensor to the AFC containing, among other things, information about the Licence Applicants that have undergone the licensing process and been granted or refused a Licence by the national decision-making bodies in the format established and communicated by the AFC General Secretariat
Material or Materiality	Omissions or misstatements of items or information are material if they could, individually or collectively, influence the decisions of users taken on the basis of

	<p>the financial information submitted by the club. Materiality depends on the size and nature of the omission or misstatement judged in the surrounding circumstances or context. The size or nature of the item/information, or a combination of both, could be the determining factor.</p>
Parent	An entity that has one or more subsidiaries.
Procedural Rules	The rules governing the procedures of the CLC, CLAC and LA
Reporting entity/entities	A Registered Member and/or football company or Group of entities or some other combination of entities which is included in the reporting perimeter and which must provide the Licensor with information for club licensing purposes.
Qatar Stars League (QSL)	Qatar Star League, the governing body of the top division of domestic football in the State of Qatar.
QFA	The Qatar Football Association, the governing body of football in the State of Qatar.
QFA Disciplinary Committee	A judicial body of the QFA, the responsibilities and functions of which are stipulated in the QFA Statutes and QFA Disciplinary Code.
Significant Change	Means an event that is considered Material to the documentation previously submitted to the Licensor and that would require a different presentation if it had occurred prior to the submission of the licensing documentation.
Significant Influence	Ability to influence but not control financial and operating policy decision-making. Significant Influence may be gained by share ownership, statute or agreement. For the avoidance of doubt, a party or in aggregate parties with the same ultimate controlling party (excluding AFC, an AFC Member Association and an affiliated league) is deemed to have Significant Influence if it provides within a reporting period an amount equivalent to thirty percent (30%) or more of the Licensee's total revenue.
Stadium	The venue for a competition match including, but not limited to, all surrounding properties and facilities (for

	example, offices, hospitality areas, press centre and accreditation centre
<i>Statutory Closing Date</i>	The annual accounting reference date of the Reporting Entity.
<i>Subsequent Events</i>	Events or conditions occurring after the licensing decision.
<i>Subsidiary</i>	An entity, including an unincorporated entity such as a partnership that is controlled by another entity.
<i>Supplementary information</i>	<p>Financial information to be submitted to the licensor in addition to the financial statements if the minimum requirements for disclosure and accounting are not met.</p> <p>The supplementary information must be prepared on a basis of accounting, and accounting policies, consistent with the financial statements. Financial information must be extracted from sources consistent with those used for the preparation of the annual financial statements. Where appropriate, disclosures in the supplementary information must agree with, or be reconciled to, the relevant disclosures in the financial statements</p>
<i>Training facilities</i>	The venue(s) at which a club's registered players undertake football training and/or youth development activities on a regular basis.
	<p>In these regulations,</p> <ul style="list-style-type: none"> • the use of the masculine form refers equally to the feminine. • the use singular form includes the plural form and vice-versa.

Article 1: Introduction and Scope of Application

1. These Regulations apply whenever expressly referred to in specific regulations and other rules governing club competitions to be played under the auspices of the QFA/QSL.
2. These Regulations govern the rights, duties and responsibilities of all parties involved in the Club Licensing System and define, in particular:
 - a) The minimum and recommended Criteria to be fulfilled by the Licence Applicant/Licensee as well as the procedures to be followed by the Licensor in the assessment of the Core Process and Criteria
 - b) The minimum sporting, infrastructure, personnel and administrative, legal, finance and business criteria to be fulfilled by a Licence Applicant in order to be granted a Licence by the Licensor.

Article 2: Objectives and Management of the Club Licensing System

1. The QSL Club Licensing System has the following objectives:
 - a) Safeguarding the credibility and integrity of the domestic and AFC Club Competitions
 - b) Allowing the development of benchmarking for Clubs in finance, sporting, legal, personnel and administrative, infrastructure and business-related criteria in Qatar.
 - c) Further promotion and continuous improvement of the standard of all aspects of football in Qatar and continuing priority being given to the training and care of young players in each Club
 - d) Increasing the quality of management and organization within the Clubs.
 - e) Improve the financial capability of the clubs, increasing their transparency and credibility, and place the necessary importance on the protection of creditors and to ensure that clubs settle their liabilities with employees, social/tax authorities and other clubs punctually
 - f) Enhancement of the Clubs' sporting infrastructure to provide spectators and media with well-appointed, well-equipped and safe stadiums
 - g) Safeguarding the continuity of domestic and international competitions
2. The Club Licensing System is a progressive system designed to provide for continuous improvement.
3. The relevant club licensing bodies have the authority to review the criteria and propose relevant amendments to the present Regulations to the QSL EXCO for consideration and approval.

Article 3: Club Licensing Criteria and Grading

1. The Criteria outlined in the present Regulations are graded into three (3) separate categories. This arrangement corresponds with the relevant AFC Club Licensing regulations.

2. The three (3) different grades are defined as follows:

“A” Criteria -	If the Licence Applicant does not fulfil any “A” Criteria, then it shall not be granted a Licence.
“B” Criteria -	If the Licence Applicant does not fulfil any “B” Criteria, then it shall be sanctioned as specified by the Licensor but can still receive a Licence
“C” Criteria -	These criteria are best practice recommendations. Non-fulfilment of any “C” Criteria does not lead to any sanction or to refusal of the Licence. Certain “C” Criteria may become “A or B” at a later stage.

3. Clubs are required to apply for and undergo the Licensing cycle each Sporting Season in order to obtain their Licence.
4. Licence Applicants must fulfil all “A” criteria for the QSL Licence in order to be eligible to be granted an AFC Licence
5. Licence Applicant shall undergo the Licensing Process in the prescribed period preceding the Sporting Season to be licensed.
6. At the beginning of each Licensing cycle, the Licensor shall inform the relevant Clubs of the necessary processes, procedures and timelines of the Core Process.
7. The criteria set out in Annex 1 must be fulfilled by clubs in order to be granted a Licence to enter the AFC Women’s Champions League. These are mandatory criteria to be fulfilled by the Licence Applicant. If the Licence Applicant does not fulfill any of the criteria in Annex 1, then it shall not be granted a Licence to enter the AFC Women’s Champions League.

Article 4: Exceptions Policy

1. The AFC General Secretariat may grant an exception to any provisions in these Regulations within the limit as set out in the AFC Club Licensing Regulation Edition 2021 (Annex 3 of the AFC Club Licensing Regulation Edition 2021: Exceptions Policy)

Article 5: Licensor

1. QSL is the Licensor. The QFA with the approval of the AFC has delegated the Club Licensing System to QSL. QSL shall establish a licensing administration.
2. QSL governs the Club Licensing System, appoints the corresponding licensing bodies, fixes the necessary processes and utilises CLAS to govern the Club Licensing System.

3. QSL shall ensure that all those persons involved in the Licensing Process comply with the strict confidentiality rules regarding information received during the procedure. To this effect, QSL shall set up the necessary confidentiality clauses in this respect, which shall be signed before the engagement of those persons in the Club Licensing System.
4. QSL shall inform AFC and/or QFA of all decisions related to the granting or refusal of a AFC and/or QSL Licence.

Article 6: Licensing Administration

1. The Licensing Administration (LA) shall be under the direction of the QSL CEO, who shall appoint qualified staff members, in particular, the Licensing Manager.
2. The tasks of the LA shall include:
 - a) Preparing, implementing and further developing the Club Licensing System
 - b) Accessing and administer the AFC CLAS (Club Licensing Administration System)
 - c) Providing training and support for the Licence applicants in using CLAS
 - d) Providing administrative support to the decision-making bodies
 - e) Assisting, monitoring and advising the Licensees during the season
 - f) Informing the AFC of any event occurring after the licensing decision that constitutes a significant change to the information previously submitted to the licensor
 - g) Serving as the contact point for and sharing expertise with the licensing departments of other AFC member associations and with AFC itself.
3. Within the Licensing Administration, at least one (1) staff member or an external financial advisor must have a financial background and a diploma in accountancy/auditing recognised by the appropriate national body.

Article 7: The Decision-Making Bodies

1. The decision-making bodies, established by QSL, are as follows:
 - a) The Club Licensing Committee (CLC); and
 - b) The Club Licensing Appeals Committee (CLAC)
2. The QSL Executive Office shall appoint the members of the decision-making bodies for a period of four (4) years. The members of the decision-making bodies may be re-appointed for further periods of four (4) years after serving their initial term.
3. The minimum quorum of the decision-making bodies is three (3) members.
4. Each of the decision-making bodies must have at least one (1) qualified lawyer and one (1) auditor holding a qualification recognised by the appropriate National Professional Body amongst their members.

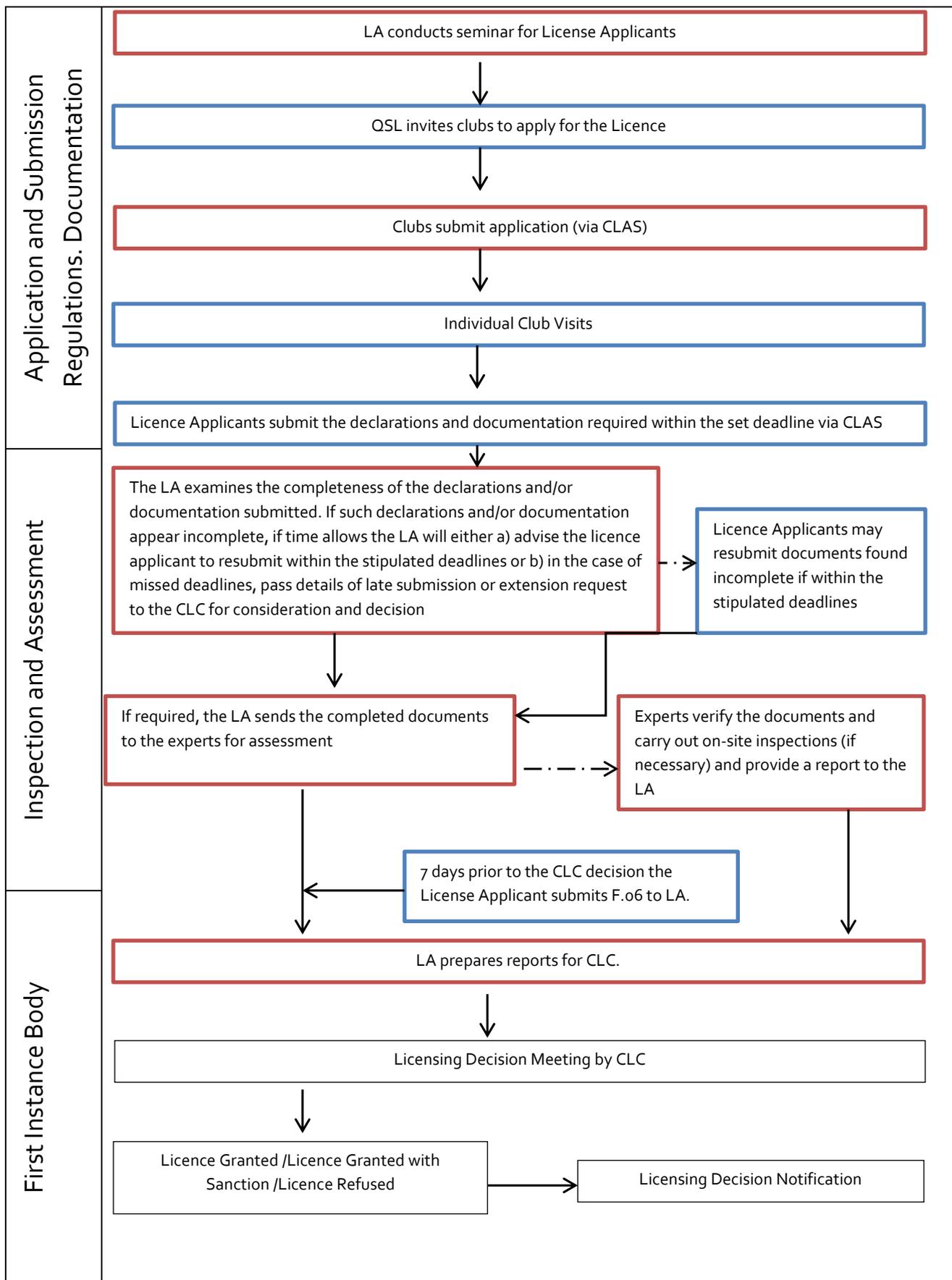
5. QSL may nominate administrative staff of QFA and QSL as members of the CLC with the exception of the Licensing Manager, who cannot be a member of the CLC.
6. Decisions of each decision-making body are taken by a majority of the votes cast. The chairman of the decision-making bodies shall have a deliberate vote and, in the case of voting equality the casting vote.
7. The decision-making bodies shall be independent from one another.
8. The Members of the decision-making bodies shall be elected or appointed in accordance with the relevant QFA and/or QSL statutes and must:
 - a) act impartially in the discharge of their duties
 - b) abstain if there is any doubt as to their independence towards the Licence Applicant or if there is a conflict of interest as per the QSL Club Licensing Independence procedure
 - c) not act simultaneously as licensing manager
 - d) not belong simultaneously to a judicial statutory body of the Licensor
 - e) not belong simultaneously to the executive body of the AFC Member Association or its affiliated league
 - f) not belong simultaneously to the management personnel of an affiliated club.
9. The Club Licensing Committee (CLC) is the first-instance body that shall decide, at the relevant deadline set by the Licensor, on whether:
 - a) A Licence should be granted/refused to a Licence Applicant; *or*
 - b) A Licence should be withdrawn (upon application of the Licensing Manager);on the basis of the documents at its disposal and in accordance with the provisions of the present Regulations.
10. After the expiration of time to appeal, non-appellate decisions of the CLC are final and binding.
11. The Club Licensing Appeal Committee (CLAC) decides on appeals submitted via CLAS, and/or in writing, and makes a final decision on whether a licence should be granted, refused or withdrawn.
12. Appeals may only be lodged by:
 - a) A licence applicant who received a refusal from the CLC
 - b) A licensee whose licence has been withdrawn by the CLC
 - c) The Licensing Manager on behalf of the licensor.
13. CLAC shall make its decision based on the decision of the CLC and only based on the evidence provided by the appellant before the CLC. A written request for appeal shall be made by the set deadline.
14. QSAT shall be the final appellate authority.

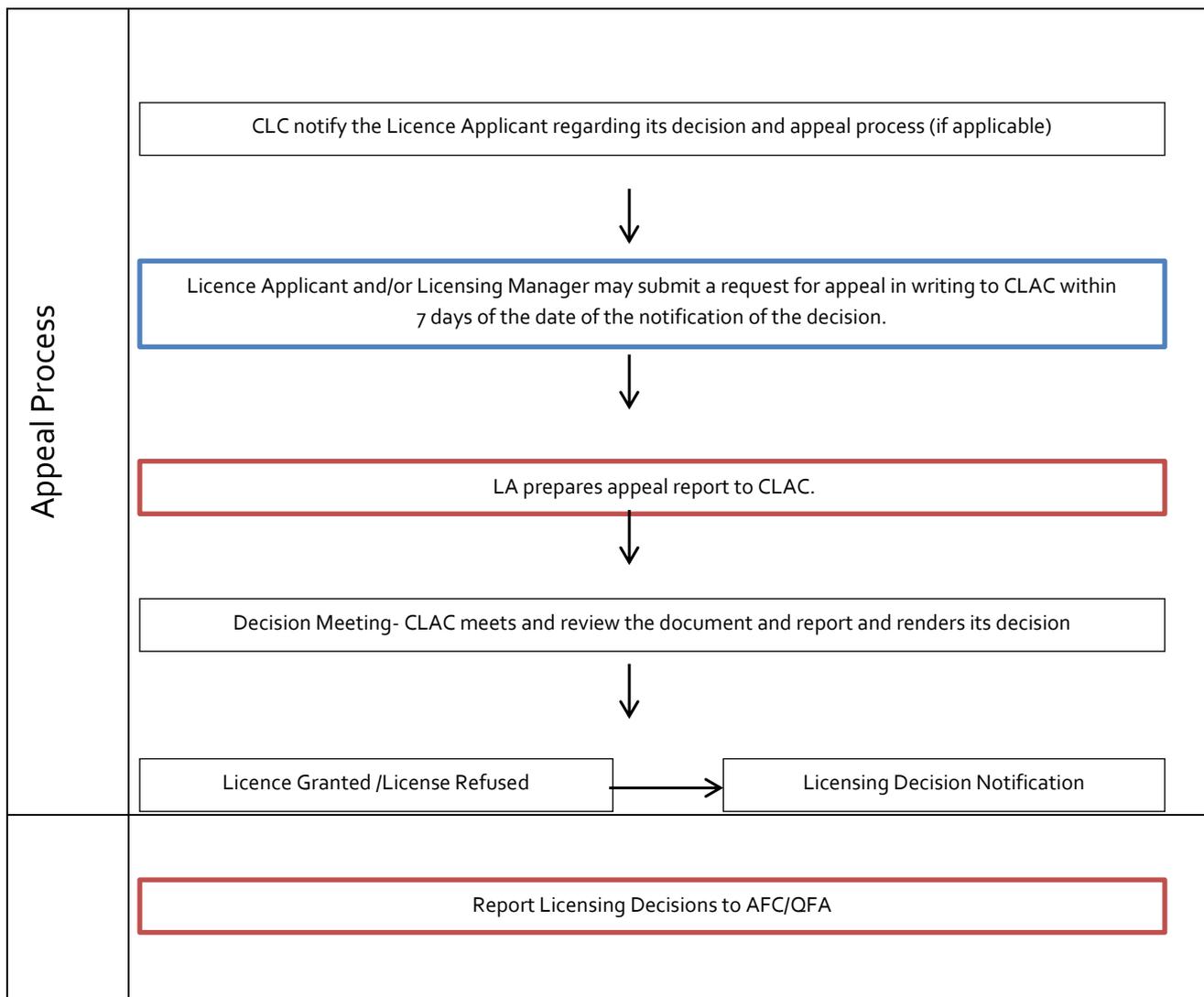
Article 8: Sanctions

1. Disciplinary sanctions may be imposed by the QFA Disciplinary Committee, following the relevant provisions of the QFA Disciplinary Code, either ex officio or upon recommendation of the CLC for breaches of club licensing regulations or non-fulfilment of Criteria. Sanctions may be imposed both before and during a sporting season.
2. Any violation not already provided for under these current Club Licensing Regulations may be referred to the QFA Disciplinary Committee who shall adjudicate according to QFA Disciplinary Code.

Article 9: Core Process

1. The Core Process is the procedure that QSL has established for the verification of the Criteria outlined in the present Regulations as the basis for the award, refusal or withdrawal of a Licence to a Licence Applicant/Licensee.
2. The Core Process is further defined in the following flow chart:





Article 10: Assessment Procedures

1. The process shall be comprised of submission and self-certification on the part of the Licence Applicant, together with a review, assessment and recommendation by the LA and any external party appointed by the LA

Article 11: Equal Treatment and Confidentially

1. The Licensor shall ensure equal treatment of all Licence Applicants during the core process.
2. The Licensor shall guarantee the Licence Applicants full confidentiality with regard to all information submitted during the licensing process. Anyone involved in the licensing process or appointed by the Licensor shall sign a confidentiality agreement before assuming their role.

Article 12: Licence Applicant and Two-Year Rule

1. A licence applicant shall only be a football club, i.e. a legal entity fully responsible for a football team participating in domestic and international competitions which either:
 - a) Is a registered member of QFA and/or participates in its affiliated league (hereinafter: affiliate member); or
 - b) Has a contractual relationship with an affiliate member
2. The membership and/or the contractual relationship of Licence Applicants participating in the top division league must have lasted at the start of the licensing process at least two consecutive years.
3. Any change to the legal form, legal Group structure (including a merger with another entity or transfer of football activities to another entity) or identity (including headquarters, name or colours) of a Licence Applicant's during this period to the detriment of the integrity of a competition or to facilitate the Licence Applicant qualification for a competition on sporting merit or its receipt of a Licence is deemed as an interruption of membership or contractual relationship (if any) within the meaning of this provision.

Article 13: Responsibilities of the Licence Applicant

1. The licence applicant must provide the licensor with:
 - a) all necessary information and/or relevant documents to fully demonstrate that the licensing criteria are fulfilled; and,
 - b) any other document relevant for decision-making by the licensor.
2. This includes information on the reporting entity/entities in respect of which sporting, infrastructure, personnel and administrative, legal, finance and business information are required to be provided.
3. Any event occurring after the submission of the licensing documentation to the licensor representing a significant change to the information previously submitted must be promptly notified to the licensor especially on the change of legal form, legal structure or identity.

Article 14: Licence

1. Licences shall be issued in accordance with the provisions of the present Regulations, namely:
 - a) AFC Licence
 - b) QSL Licence
2. A Licence is not transferable.

3. A Licence expires without prior notice:
 - a) At the end of the Sporting Season for which it was issued for; or
 - b) On the dissolution of QSL.
4. A Licence may be withdrawn during the relevant Sporting Season by the relevant decision-making bodies if:
 - a) Any of the conditions for the issuing of the Licence are no longer satisfied; or
 - b) The Licensee violates any of its obligations under the present Regulations.
5. As soon as a licence withdrawal is envisaged, the Licensor must inform the AFC and QFA.

Article 15: Extraordinary Application

1. If a club qualifies for an AFC club competition on sporting merit but has not undergone any licensing process at all or has undergone a licensing process which is lesser/not equivalent to the Licence required for the competition it became eligible for, the Licensor of the club concerned may on behalf of such a club request an extraordinary application of the club licensing system in accordance with Annex 4
2. Based on such an extraordinary application, AFC may grant special permission to the club to enter the corresponding AFC club competition subject to the relevant AFC club competition regulations. Such an extraordinary application applies only to the specific club and for the season in question.
3. The AFC Entry Control Body shall make all final AFC decisions in this regard. Such decisions shall be made in accordance with the Procedural Rules Governing the AFC Entry Control Body.

Article 16: Procedural Rules

1. Scope of Application
 - a) This section defines the procedure to be followed by the CLC, CLAC and LA.
 - b) Any provisions in the QFA Statutes, QSL Articles of Association or in the Club Licensing Regulations that deviate from these Rules shall have precedence over the provisions of these Rules.
 - c) If there are any omissions in these rules, the Decision-Making Bodies will decide in accordance with the QFA and QSL's statutes and regulations, custom & practice and in the absence of custom and practice, in accordance with general legal principles.
2. Procedural Rights
 - a) The Licence applicant or appellant's fundamental procedural rights shall be guaranteed, in particular, the right to equal treatment and have a reasoned decision.
3. Official Language

- a) Licence applicants must submit all necessary documentary evidence of their compliance with these regulations in English. Where documents are submitted in another language then an official translation must be attached.
- b) Proceedings at decision making bodies may be conducted in Arabic or English.

4. Deadlines

- a) Deadlines are those defined and outlined in official communications issued by QSL (including formal letters and email) and via any electronic information gathering platform which may be in use by AFC/QSL.
- b) The LA may, with approval of the decision-making bodies and/or AFC, alter the deadlines outlined during a cycle and communicate such changes, in a timely manner, to all those involved in the Club Licensing process.
- c) The deadline shall be deemed to have been observed where the submission is made by midnight (Arabian Standard Time) the day of the deadline.
- d) In the event that a Licence applicant fails to submit documentation on or before the stipulated submission or fulfilment deadline, or in the prescribed manner, then such matter of fact will be reported by the LA to the decision-making bodies for their consideration and decision.
- e) The LA may additionally report any problems encountered in relation to an application, subsequent submissions, or difficulties in relation to any lack of cooperation between licence applicants and the LA.
- f) Deadlines are triggered when notified and begin on the day after the parties have received the relevant notification or communication. Fridays, Saturdays and public holidays in the state of Qatar are included in the time limits.
- g) The deadline shall expire at midnight (Arabian Standard Time) on the last day. If the last day of the time limit is a Friday, Saturday or public holiday in the state of Qatar, the time limit shall expire the next working day.

5. Notifications or Communications

- a) Notifications or communications shall be served at the contact details of the Licence Applicant or Appellant as per QSL's records. They may also be served on parties' representatives. They may be made by hand delivery, registered post, courier, facsimile transmission, e-mail or any other means of telecommunication that provides a record of sending thereof.

6. Appeal

1. An appellant wishing to appeal before the CLAC against a decision of the CLC shall submit its/his Request for Appeal to the CLAC in writing.
2. In accordance with Article 7(11) the CLAC shall not be competent to hear appeals against disciplinary sanctions as per Article 8. For the sake of clarification, any appeal against disciplinary sanctions imposed by the QFA Disciplinary Committee pursuant to Article 8, shall be filed in accordance with the relevant provisions of the QFA Disciplinary Code.
3. Appeals may only be submitted by the appellants defined in Article 7(12) of these present regulations.
4. The time limit to appeal is 5 (five) days after the date on which the CLC's decision was intimated in writing to the Licence Applicant.

5. The request for appeal must be dated and signed by the Appellant and it must contain:
 - The CLC's decision appealed against
 - The grounds for the appeal
 - The legal arguments giving rise to the appeal
 - All supporting documents and evidences upon which the Appellant intends to rely in accordance with Article 7(13) above.
 6. If these requirements have not been complied with, the appeal may not be admissible. This decision will be taken by the CLAC.
 7. The Licence appellant has the right to be heard, especially the right to explain one's position and consult the case file.
 8. The identities of the persons representing the Licence Appellant shall be verified. These Persons and the Appellant shall tell the truth and they shall be sanctioned should they present false information or represent a false or misleading position.
 9. The appellant may appoint professional representatives of their choice. The CLAC may require the representatives to establish their credentials through a written power of attorney
 10. The CLAC may exceptionally request an Appellant to appear personally.
7. Effects of an Appeal
 - a) An appeal results in the case being considered by the CLAC. The appeal does not have a suspensive effect.
 8. Evidence
 - a) The appellant has the burden of proof.
 - b) Compliance with the licensing criteria set out in the Licensing Regulations can be proved by production of documents and appellant, can choose in each case whether to submit an original copy or a certified true copy.
 9. Hearings/Deliberations
 - a) The CLC and CLAC shall deliberate in chamber.
 - b) The CLAC meets to consider the request for appeal, made by the appellant, in accordance with these present regulations

Article 17: Compliance Audits

1. AFC and/or its nominated bodies/agencies reserve the right to, at any time, conduct compliance audits of the licensor and licensees.
2. Compliance audits aim to ensure that the licensor, as well as the licence applicant/licensee, have fulfilled their obligations as defined in these regulations and that the licence was correctly awarded at the time of the final decision of the licensor.
3. For the purpose of compliance audits, in the event of any discrepancy in the interpretation between AFC Club Licensing Regulations and the QSL Club Licensing Regulations, the AFC Club Licensing Regulations shall be authoritative.

4. The non-observance of the minimum mandatory requirements as defined in these Regulations may result in sanctions according to AFC's recommendations or decisions according to the nature and the gravity of the violations.

Article 18: Sporting Criteria

No.	Grade		Description
	AFC	QSL	
S.01	A	A	<p>Youth Development Programmes (YDP)</p> <ol style="list-style-type: none"> 1. The licence applicant must have a written youth development programme approved and monitored by QFA. QFA and/or QSL must evaluate the quality of the youth development programme before approving it and verify the implementation by periodic visits to the training and games. 2. The programme must cover at least the following areas: <ol style="list-style-type: none"> a) Objectives, youth playing philosophy and youth development philosophy (sporting objectives etc.) b) Organisation Chart for youth sector (age group of teams, names of coaches/medical staff, relationship to licence applicant i.e. internal or external etc.) c) Personnel (technical, medical, administrative, etc) and minimum qualifications required d) Infrastructure available for youth sector (training and match facilities, other) e) Financial resources (available Budget, contribution by Licence Applicant, players or local community, etc.) f) Football education programme for the different age groups (technical, tactical, physical and psychological) g) Education programmes (Laws of the Game, anti-doping, integrity, anti-racism) h) Medical support for youth players (medical treatment plan, annual medical checks on youth player by club doctor or/and the local public health authority) i) Individual performance evaluation of players in the programme j) Review and feedback process to evaluate the results and the achievements of the set objectives k) Validity of Programme (at least 3 years, maximum 7 years) l) Connection of Youth Development plans to First Team playing style. 3. The License Applicant must further ensure that: <ol style="list-style-type: none"> i. Every youth player has the possibility to follow the mandatory school education curriculum in accordance with national law) ii. No youth player is prevented from continuing their non-football education

No.	Grade		Description
	AFC	QSL	
S.02	A	A	<p>Youth Development Teams</p> <p>1. The licence applicant must at least have the following youth teams within its legal entity, another legal entity included in the reporting perimeter or a club affiliated to its Legal entity:</p> <p style="padding-left: 40px;">a) At least two youth teams within the age range of 15 to U21 b) At least one youth team within the age range of 10 to 14 c) At least one team in the age range of 10 and under</p> <p>2. Each youth team, except the under 10's, must take part in official competitions or programmes recognised by QFA.</p>

No.	Grade		Description
	AFC	QSL	
S.03	A	A	<p>Medical Care of Players</p> <p>1. The License Applicant must ensure that all players registered in the club with full access to medical support services. These shall include, but not limited to the following:</p> <p>Contracted Players:</p> <p style="padding-left: 20px;">a) An annual Pre-Competition Medical Assessment (PCMA), including a cardiovascular screening. b) Comprehensive medical insurance coverage and/or confirmed coverage from an accredited medical services provider</p> <p>Youth Players (over 12 years of age):</p> <p style="padding-left: 20px;">a) Yearly medical examination, the content of which is to be defined by the club Doctor and/or the local public health authority);</p>

No.	Grade		Description
	AFC	QSL	
S.04	A	A	Education Programmes

			<ol style="list-style-type: none"> 1. The licence applicant must ensure that all first team players and technical coaching staff have attended a session, or an event related to: <ol style="list-style-type: none"> a) Sports Integrity matters b) FIFA Laws of the Game c) Doping control d) Other topics as required by the AFC. 2. These sessions or events must be provided either by the Licence applicant, QFA, QSL or a third party in collaboration with the Licence applicant, during the year prior to the season to be licensed.
--	--	--	---

No.	Grade		Description
	AFC	QSL	
S.05	A	A	<p>Registration of Players</p> <ol style="list-style-type: none"> 1. All the Licence Applicant's players, including youth players above the age of 10, must be registered with the QFA and/or its affiliated league in accordance with the relevant provisions of the FIFA Regulations on the Status and Transfer of Players.

No.	Grade		Description
	AFC	QSL	
S.06	A	A	<p>Child Protection and Welfare</p> <ol style="list-style-type: none"> 1. The License Applicant respects the applicable national laws and place the necessary importance upon the well-being of children. 2. The Licence Applicant is required to establish a Child Protection and Welfare Policy. 3. The Licence Applicant must have designated a point of contact for all child protection matters within the club. Such person should not be a member of the Licence Applicants top management. 4. The Licence Applicant must ensure that a self-certification/police clearance certificate from those in contact with children (as a minimum those persons listed on the youth organisation charts) is provided.

No.	Grade		Description
	AFC	QSL	
S.07	B	B	<p>Racial Equality Policy</p> <ol style="list-style-type: none"> 1. The Licence Applicant must establish a policy to tackle racism in football. 2. All players and staff (as a minimum first team players and technical staff) of the Licence Applicant shall declare in writing that they have read, understood and will abide by the Licence Applicants Racial Equality Policy. 3. The policy must be endorsed by the Board/Executive Committee of the Licence applicant.

No.	Grade		Description
	AFC	QSL	
S.08	B	B	<p>Grassroots Programmes</p> <ol style="list-style-type: none"> 1. The Licence Applicant must have a Grassroot Programmes 2. Children, youths, amateurs, veterans, those with learning or physical disabilities and the socially disadvantaged shall be included in the grassroots programmes. 3. The main objectives of the Licence Applicant's grassroots football programme shall be to encourage mass participation, stimulating greater interest in the game, providing more opportunities for social inclusion, supporting healthy lifestyles and the development of young people, both the sporting and educational aspects.

No.	Grade		Description
	AFC	QSL	
S.09	C	C	<p>Women's Team</p> <ol style="list-style-type: none"> 1. The Licence Applicant must have at least one women's team within its legal entity or another legal entity included in the reporting perimeter. 2. The women's team must take part in official competitions played at national, regional or local level and recognised by the QFA

No.	Grade		Description
	AFC	QSL	
S.10	C	C	<p>Corporate Social Responsibility (CSR) Programmes</p> <p>1. The Licence Applicant should establish strategies and implementation programmes to promote the club, the game and to address current issues in football and society.</p>

No.	Grade		Description
	AFC	QSL	
S.11	C	C	<p>Club Youth Academy</p> <p>1. The Licence applicant should establish a Club Youth Academy with the required infrastructure and facilities as prescribed in the AFC Elite Youth Scheme.</p>

Article 19: Infrastructure Criteria

No.	Grade		Description
	AFC	QSL	
I.01	A	A	<p>Approved Stadium for QSL and AFC Club Competitions</p> <ol style="list-style-type: none"> 1. The Licence Applicant must have a stadium available to play QSL and, if applicable to the Licence Applicant, AFC Club Competitions. The Licence applicant must either: <ol style="list-style-type: none"> a) Own the stadium; or b) Can provide a written contract with the owner(s) of the stadium or with the owners of a different stadium it will use. This contract must guarantee the use of the stadium for all home matches (both QSL and AFC matches) for the respective upcoming season, for which the club qualifies in sporting terms. 2. For AFC Competitions the stadia must meet the requirements expressly referred to by the: <ol style="list-style-type: none"> a) AFC Stadium Regulations; and, b) Respective AFC Club Competition Regulations/AFC Competition Operation Manual. 3. The stadium must be approved by the QSL and must be based within the territory of the State of Qatar.

No.	Grade		Description
	AFC	QSL	
I.02	A	A	<p>Stadium – Safety Certification</p> <ol style="list-style-type: none"> 1. The Stadium must have a safety certificate issued by the relevant authority (e.g. Ministry of Culture and Sport, Civil Defence, ETC) 2. The certificate must provide at the least the following information: <ol style="list-style-type: none"> a) Safety status of the stadium structure and building fitness b) Compliance statement with the Qatar Building Act and also the rules set forth by the Ministries of Municipalities and Urban Planning under Qatari Law. c) Approval of the entire Stadium capacity (individual seats, terraces and total number)

			<p>d) Approved evacuation plan which ensures that the whole Stadium can be emptied in a case of emergency according to the Ministry of Culture and Sport</p> <p>3. The certificate issued by the relevant authorities shall be valid at least throughout the licensing season. In the case where, the certificate expires during the licensing season, the Licence Applicant must provide an updated certificate before the expiry of the previous certificate. Any certificate issued shall be valid for a maximum of 2 years</p> <p>4. A Licence Applicant must provide an approved match security plan covering the organisational measures intended to ensure safety and security strategy covering all aspects of the organisation of a football match, such as ticket distribution system, screening of spectators, segregation strategy, crowd dispersal strategy, medical service, measures taken in case of fire, loss of power supply, or other emergency.</p>
--	--	--	--

No.	Grade		Description
	AFC	QSL	
I.03	A	A	<p>Stadium – Approved Evacuation Plan</p> <p>1. The Licence Applicant must provide an approved evacuation plan.</p> <p>2. The relevant authority (e.g. Ministry of Culture and Sport, Civil Defence, etc) approves the evacuation plan which ensures that the whole stadium can be emptied in a case of emergency according to the applicable Qatari law. The time taken to safely evacuate the stadium must be mentioned in the plan.</p> <p>3. The Licence Applicant must ensure that a colour coded floor plan diagram showing the possible evacuation routes is prominently displayed in the stadium.</p> <p>4. The Licence Applicant must provide a risk analysis specific to the Stadium.</p> <p>5. The Licence Applicant must confirm that all appropriate personnel have been briefed on the implementation and execution of the evacuation plan.</p>

No.	Grade		Description
	AFC	QSL	
I.04	A	A	<p>Training Facilities – Availability</p> <ol style="list-style-type: none"> 1. The Licence Applicant must have training facilities available throughout the year. The Licence Applicant must either: <ol style="list-style-type: none"> a) Own the training facilities; or b) Shall provide a written contract with the owner(s) of the training facilities. 2. The Licence Applicant must guarantee that the Training Facilities can be used by all teams of the Licence Applicant during the Licence Season, taking into account its youth development programme

No.	Grade		Description
	AFC	QSL	
I.05	B	B	<p>Training Facilities for Player Development – Minimum Infrastructure</p> <ol style="list-style-type: none"> 1. The training facilities identified in I.04 must have the following infrastructure elements: <ol style="list-style-type: none"> a) outdoor training facilities b) indoor training facilities c) dressing rooms d) medical room(s) or direct access to first aid at the training site.

No.	Grade		Description
	AFC	QSL	
I.06	B	B	<p>Stadium – Ground Rules</p> <ol style="list-style-type: none"> 1. Each stadium must have stadium ground rules either affixed to the stadium and visible to the spectators or printed on the match ticket. 2. These rules must provide information on at least the following: <ol style="list-style-type: none"> i. Admission rights ii. Abandonment or postponement of events iii. Description of prohibitions and penalties, such as entering the field of play, throwing objects, use of foul or abusive language, racist behaviour, etc. iv. Restrictions with regard to alcohol, fireworks, banners, etc. v. Seating rules vi. Causes for ejection from the ground.

No.	Grade		Description
	AFC	QSL	
I.07	B	B	<p>Automated External Defibrillator (AED)</p> <p>1. The Licence Applicant shall ensure that at least one (1) AED is available at the stadium.</p>

Article 20: Personnel and Administrative Criteria

No.	Grade		Description
	AFC	QSL	
P.01	A	A	<p>Club Administration</p> <ol style="list-style-type: none"> 1. The Licence Applicant must have an office space sufficiently spacious to run its administration with the required infrastructure. 2. The Licence Applicant must have appointed adequate number of skilled secretarial staff according to its needs to run its daily business. 3. It must ensure that its office is open to communicate with the Licensor and the public and that it is equipped, as a minimum, with phone, fax, email facilities and a website.

No.	Grade		Description
	AFC	QSL	
P.02	A	A	<p>General Manager/CEO</p> <ol style="list-style-type: none"> 1. The Licence Applicant must have appointed a General Manager /CEO being responsible for running its daily business. 2. The appointment must have been made by the appropriate body (e.g. Board of Directors) of the Licence Applicant.

No.	Grade		Description
	AFC	QSL	
P.03	A	A	<p>Finance Officer</p> <ol style="list-style-type: none"> 1. The Licence Applicant must have appointed a Finance Officer being responsible for its financial matters who can be either a person working in the club's administration or an external partner mandated by the Licence Applicant through a written agreement 2. The Finance Officer must hold as a minimum a degree in accountancy, finance or related field. 3. The appointment must have been made by the appropriate body of the Licence Applicant

No.	Grade		Description
	AFC	QSL	
P.04	A	A	<p>Safety and Security Officer</p> <ol style="list-style-type: none"> 1. The Licence Applicant must ensure that a Safety and Security Officer is appointed for each match, being responsible for safety and security matters. 2. The appointed Safety and Security Officer must hold as a minimum one of the following qualifications: <ol style="list-style-type: none"> a) A certificate as policeman or security person according to Qatari law; or b) A safety and security diploma based on a specific course issued by the QFA, QSL or by a state recognised organization; or c) A "recognition of competence" approved by the QFA or QSL, which is based on the participation in specific safety and security course of the national association and at least one-year experience in such matters 3. The appointment must have been made by the appropriate body of the Licence Applicant

No.	Grade		Description
	AFC	QSL	
P.05	A	A	<p>Media Officer</p> <ol style="list-style-type: none"> 1. The Licence Applicant must have appointed a Media Officer being responsible for media matters. 2. The Media Officer must hold a minimum one of the following qualifications: <ol style="list-style-type: none"> a) Diploma in journalism education; or, b) Concluded a media officer education course provided by the QSL or an organization recognised by the QSL; or, c) A "recognition of competence" approved by QFA/QSL which requires at least one (1) year experience in such matters. 3. The appointment must have been made by the appropriate body of the Licence Applicant.

No.	Grade		Description
	AFC	QSL	
P.06	A	A	<p>Medical Doctor</p> <ol style="list-style-type: none"> 1. The Licence Applicant must have appointed at least one doctor being responsible for the medicinal support and advice for the first team as well as for-doping-prevention policy. Clubs must ensure medical support during matches and training. 2. The qualification of medical doctor must be recognised by Supreme Council of Health (SCH). 3. It is recommended that the medical doctor concludes the FIFA Medicine Diploma. (This is not a mandatory requirement). 4. The Medical Doctor must obtain QFA/QSL match-day accreditation. 5. The appointment must have been made by the appropriate body of the Licence Applicant.

No.	Grade		Description
	AFC	QSL	
P.07	A	A	<p>Physiotherapist</p> <ol style="list-style-type: none"> 1. The Licence Applicant must have appointed for at least one physiotherapist being responsible for medical treatment and rehabilitation of first team members and club teams during trainings sessions and matches. 2. The qualification of Physiotherapist must be recognised by the Supreme Council of Health (SCH). 3. It is recommended that the physiotherapist concludes the FIFA Medicine Diploma. (This is not a mandatory requirement). 4. The Physiotherapist must obtain QFA/QSL match-day accreditation. 5. The appointment must have been made by the appropriate body of the Licence Applicant.

No.	Grade		Description
	AFC	QSL	
P.08	A	A	<p>First Team Head Coach</p> <ol style="list-style-type: none"> 1. The Licence Applicant must have appointed a Head Coach being responsible for football matters of the first team. The Head Coach must have the following minimum qualification detailed below: 2. The Head Coach must: <ol style="list-style-type: none"> a) Hold an AFC/UEFA PRO Diploma/Licence; or, b) Hold a Recognition of Experience and Current Competence (RECC) issued by AFC in compliance with the RECC regulations for cases where the Head Coach of the first team does not have the required certification as defined under (a) above; or, c) Already have started the required education course, recognized by AFC, to achieve the required diploma as defined under (a) above. 3. An RECC is issued in accordance with the procedures laid down by AFC, these may be updated from time to time. The Licence applicant is expected to be conversant with the current RECC process and to ensure that any individual in receipt of an RECC and appointed to position within the club is actively working towards achieving the necessary qualification. 4. The Head Coach must be duly registered with the QFA. 5. The appointment must have been made by the appropriate body of the Licence Applicant.

No.	Grade		Description
	AFC	QSL	
P.09	A	A	<p>First Team Assistant Coach</p> <ol style="list-style-type: none"> 1. The Licence Applicant must have appointed an Assistant Coach assisting the Head Coach in all football matters of the first team. 2. The Assistant Coach must have the following minimum qualification detailed below: <ol style="list-style-type: none"> a) Hold an AFC/UEFA "A" Diploma/Licence; or, b) Hold a Recognition of Experience and Current Competence

			<p>(RECC) issued by AFC in compliance with the RECC regulations for cases where the Assistant Head Coach of the first team does not have the required certification as defined above; or,</p> <p>c) Already have started the required education course as defined under a) above.</p> <p>3. An RECC is issued in accordance with the procedures laid down by AFC, these may be updated from time to time. The Licence applicant is expected to be conversant with the current RECC process and to ensure that any individual in receipt of an RECC and appointed to position within the club is actively working towards achieving the necessary qualification.</p> <p>4. The Assistant Coach must be duly registered with the QFA.</p> <p>5. The appointment must have been made by the appropriate body of the Licence Applicant</p>
--	--	--	--

No.	Grade		Description
	AFC	QSL	
P.10	A	A	<p>Head of Youth Development</p> <p>1. The Licence Applicant must appoint a Head of Youth Development (HYD) responsible for managing and implementing all aspects of youth development matters including the Youth Development Programme (YDP).</p> <p>2. The Head of Youth Development must:</p> <p>a) Have specific youth coaching experience and/or supplementary certification/qualification related to coaching and managing young players; and,</p> <p>b) Have strong management and administration skills to ensure the efficient implementation of the programme, activities, roles and duties in collaboration with other relevant personnel; and,</p> <p>c) Comply with the minimum coaching requirements detailed below:</p> <p>i. AFC/UEFA “A” Diploma/ Licence; or</p> <p>ii. Have already started the required education course as defined under a) above; or</p>

			<p>iii. Hold a Recognition of Experience and Current Competence (RECC) issued by AFC in compliance with the RECC regulations for cases where the Head of Youth Development does not have the required certification as defined above.</p> <p>3. An RECC is issued in accordance with the procedures laid down by AFC, these may be updated from time to time. The Licence applicant is expected to be conversant with the current RECC process and to ensure that any individual in receipt of an RECC and appointed to position within the club is actively working towards achieving the necessary qualification.</p> <p>4. The appointment must have been made by the appropriate body of the Licence Applicant.</p>
--	--	--	---

No.	Grade		Description
	AFC	QSL	
P.11	A	A	<p>Youth Coaches</p> <p>1. The Licence Applicant must have appointed at least one coach responsible for all football matters for each mandatory youth squad.</p> <p>2. At least two (2) Youth Coaches must:</p> <p>a) Hold at least AFC/UEFA 'B' Coaching certificate or its equivalent as recognised by AFC; and,</p> <p>b) Have specific youth coaching experience and/or supplementary certification/qualification related to coaching and managing young players; and,</p> <p>c) Have strong competencies to ensure the efficient implementation of the technical programme to develop elite youth players in collaboration with other relevant personnel.</p> <p>3. The other youth coaches must hold at least an AFC/UEFA "C" Diploma/Licence.</p> <p>4. The Youth Coaches must be duly registered with the QFA.</p> <p>5. The appointment must have been made by the appropriate body of the Licence Applicant.</p>

No.	Grade		Description
	AFC	QSL	
P.12	A	A	<p>Safety and Security Organisation – Stewarding</p> <p>1. The licence applicant must have engaged qualified stewards to ensure safety and security at home matches. For this purpose, it must:</p> <ol style="list-style-type: none"> a) Employ the stewards; or, b) Provide a written contract with the stadium owner/competitions organizer providing the stewards; or, c) Provide a written contract with an external security company providing stewards.

No.	Grade		Description
	AFC	QSL	
P.13	A	A	<p>Rights, Responsibilities and Duties</p> <p>1. The rights, responsibilities and duties of the Licence Applicant's personnel mentioned in these Regulations must be defined in writing.</p>

No.	Grade		Description
	AFC	QSL	
P.14	A	A	<p>Duty of Replacement</p> <p>1. If a function defined in these Regulations becomes vacant, the licensee must ensure that, within a period of a maximum of sixty (60) days, the function is taken over by someone who holds the required qualification.</p> <p>2. In the event that a function becomes vacant due to illness or accident, the licensor may grant an extension to the sixty (60) day period only if reasonably satisfied that the person concerned is still medically unfit to resume duties.</p> <p>3. The occurrence of vacancy and replacement must be notified to the licensor within seven (7) working days of the respective event.</p>

No.	Grade		Description
	AFC	QSL	
P.15	B	B	<p>Legal Advisor</p> <ol style="list-style-type: none"> 1. The Licence Applicant must have appointed a legal advisor who is responsible for all legal matters in the Licence Applicant's activities 2. The legal advisor must have at least a bachelor's degree in law.

No.	Grade		Description
	AFC	QSL	
P.16	B	B	<p>Club Technical Director</p> <ol style="list-style-type: none"> 1. The Licence Applicant must have appointed a Club Technical Director. 2. He should have at least an AFC/UEFA 'A' Coaching diploma/licence, and: <ol style="list-style-type: none"> a) supplementary qualities like an extensive playing and work experience at the professional club level; or, b) have been a long serving dedicated member of the club as a player, coach, manager or advisor. 3. He must have strong management skills, vision and lead the technical development of the club. 4. He shall be responsible for at least the following: <ol style="list-style-type: none"> a) establishing and/or implement club philosophy b) establishing Youth and Player Development Structures and Programmes c) ensuring technical standards are maintained and enhanced d) monitoring and evaluate all technical and developmental programmes e) talent scouting f) management of Club's Youth Academies g) recruitment and management of coaches and talent scouts; and h) management of match analysis processes.

No.	Grade		Description
	AFC	QSL	
P.17	B	B	<p>First Team Goalkeeper Coach</p> <ol style="list-style-type: none"> 1. The Licence Applicant must have appointed a qualified Goalkeeper Coach for the first team. 2. The First Team Goalkeeper Coach must have the following minimum qualifications detailed below: <ol style="list-style-type: none"> a) AFC/UEFA GK Level 3; or b) Hold a Recognition of Experience and Current Competence (RECC) issued by AFC in compliance with the RECC regulations for cases where the Goalkeeping Coach of the first team does not have the required certification as defined above; or c) Already have started the required education course, recognized by AFC, to achieve the required diploma as defined under (a) above 3. An RECC is issued in accordance with the procedures laid down by AFC, these may be updated from time to time. The Licence applicant is expected to be conversant with the current RECC process and to ensure that any individual in receipt of an RECC and appointed to position within the club is actively working towards achieving the necessary qualification 4. The appointment must have been made by the appropriate body of the Licence Applicant.

No.	Grade		Description
	AFC	QSL	
P.18	B	B	<p>First Team Fitness Coach</p> <ol style="list-style-type: none"> 1. The Licence Applicant must have appointed a qualified Fitness Coach for the first team. 2. The Fitness Coach must have the following minimum qualifications detailed below: <ol style="list-style-type: none"> a) AFC/UEFA Football Fitness Level 2; or b) Hold a Recognition of Experience and Current Competence (RECC) issued by AFC in compliance with the RECC regulations for cases where the Fitness Coach of the first team does not have the required certification as defined above; or

			<p>c) Already have started the required education course, recognized by AFC, to achieve the required diploma as defined under (a) above</p> <p>3. An RECC is issued in accordance with the procedures laid down by AFC, these may be updated from time to time. The Licence applicant is expected to be conversant with the current RECC process and to ensure that any individual in receipt of an RECC and appointed to position within the club is actively working towards achieving the necessary qualification.</p> <p>4. The appointment must have been made by the appropriate body of the Licence Applicant.</p>
--	--	--	---

No.	Grade		Description
	AFC	QSL	
P.19	B	B	<p>Sport Officer</p> <p>1. The Licence Applicant must have appointed a Sport Officer being responsible for all competition matters of the club.</p> <p>2. The Sport Officer must hold a minimum one of the following qualifications:</p> <p>a) Concluded a general coordinator education course provided by the QSL or an organization recognised by the QSL; or,</p> <p>b) Qualification and/or certification in sport related subject; or,</p> <p>c) A "recognition of competence" approved by QFA/QSL which requires at least one (1) year experience in such matters.</p> <p>3. The appointment must have been made by the appropriate body of the Licence Applicant.</p>

No.	Grade		Description
	AFC	QSL	
P.20	B	B	<p>Marketing Officer</p> <ol style="list-style-type: none"> 1. The Licence Applicant must have appointed a Marketing Officer being responsible for marketing and commercial matters. 2. The Marketing Officer must hold a minimum one of the following qualifications: <ol style="list-style-type: none"> a) Qualification in a Marketing discipline; or, b) Have concluded a marketing course provided by the QSL or an organization recognised by QSL; or, c) A "recognition of competence" approved by QFA/QSL which requires at least one (1) year experience in such matters.

No.	Grade		Description
	AFC	QSL	
P.21	B	B	<p>Club Licensing Officer</p> <ol style="list-style-type: none"> 1. The Licence Applicant must have appointed a Club Licensing Officer being responsible for all matters relating to Club Licensing. 2. The Club Licensing Officer must: <ol style="list-style-type: none"> a) Attend all meetings, workshops, seminars and events organised by the Licensor for the purposes of club licensing b) Be responsible for the coordination of documents via the CLAS c) Be able to communicate in both written and spoken English.

Article 21: Legal Criteria

No.	Grade		Description
	AFC	QSL	
L.01	A	A	<p>Declaration in Respect of Participating in the AFC/QFA/QSL Club Competitions</p> <ol style="list-style-type: none"> 1. The Licence Applicant must submit a legally valid declaration confirming that: <ol style="list-style-type: none"> a) it recognises as legally binding the statutes, rules and regulations and decisions of FIFA, the AFC, QFA, QSL and QSAT as well as the jurisdiction of the Court of Arbitration for Sport (CAS) in Lausanne as provided in the relevant articles of the AFC Statutes b) it recognises the exclusive jurisdiction of the Court of Arbitration for Sport (domiciled in Lausanne, Switzerland) for any dispute of international dimension and in particular involving FIFA and/or the AFC c) it recognises the prohibition on recourse to ordinary courts under the FIFA and AFC Statutes d) at national level, it will play in competitions that are recognised and endorsed by its QFA (e.g. national championship, national cup) e) at international level, it will participate in competitions recognised and endorsed by the AFC and/or FIFA. To avoid any doubt, this provision does not relate to friendly matches f) it will abide by and observe the provisions and conditions of the QSL club licensing regulations g) its reporting perimeter is defined in accordance with Article 22.1 of these Regulations and it will be accountable for any consequences of an entity included in the reporting perimeter not abiding by and observing this declaration h) all submitted documents are complete and correct i) it authorises the competent Licensor and the AFC to examine documents and seek information and, in the event of any appeal procedure, to seek information from any relevant public authority or private body according to national law; and j) it acknowledges that AFC reserves the right to execute compliance audits at national level in accordance with Article 17. 2. This declaration must be executed by an authorised signatory no more than three (3) months prior to the corresponding deadline for its submission to the Licensor.

No.	Grade		Description
	AFC	QSL	
L.02	A	A	<p>Legal Documents</p> <p>The Licence Applicant must submit the following documents:</p> <ul style="list-style-type: none"> a) A copy of its current company articles, constitution, statutes or similar-type governing document b) A copy of the Licence Applicant Certificate of Registration (CR) from Ministry of Economy and Commerce c) A copy of the participation agreement concluded with QSL for the season to be licensed (not applicable to second division clubs). d) A copy of the confidentiality assurance agreement concluded with QSL for the season to be licensed e) The duly concluded Club Licensing application form(s)

No.	Grade		Description
	AFC	QSL	
L.03	A	A	<p>Ownership and Control of Clubs</p> <ol style="list-style-type: none"> 1. The Licence Applicant must submit a legally valid declaration outlining the ownership structure and control mechanism of the club. Such declaration should ensure conformity with the conditions set out below. 2. No natural or legal person involved in the management, administration and/or sporting performance of the club, either directly or indirectly: <ul style="list-style-type: none"> a) Holds or deals in the securities or shares that allows such person to exercise significant influence in the activities of any other club participating in the same competition b) Holds a majority of the shareholders' voting rights of any other club participating in the same competition c) Has the right to appoint or remove a majority of the members of the administrative, management or supervisory body of another club participating in the same competition

			<p>d) Is a shareholder and alone controls a majority of the shareholders' voting rights of any other club participating in the same competition pursuant to an agreement entered into with other shareholders of the club in question</p> <p>e) Is a member of any other club participating in the same competition</p> <p>f) Is involved in any capacity whatsoever in the management, administration and/or sporting performance of any other club participating in the same competition</p> <p>g) Has any power whatsoever over the management, administration and/or sporting performance of any other club participating in the same club competition.</p> <p>3. This declaration must be executed by an authorised signatory no more than three (3) months prior to the corresponding deadline for its submission to the Licensor.</p>
--	--	--	--

No.	Grade		Description
	AFC	QSL	
L.04	A	A	<p>Legal Group Structure and Ultimate Controlling Party</p> <p>1. The Licence Applicant must provide the Licensor with information on the legal Group structure at the Statutory Closing Date prior to the deadline for the submission of the application to the Licensor. It must be presented in a chart and duly approved by management. The Licensor must be informed of any changes there may have been to the legal Group structure during the period between the Statutory Closing Date and the submission of the chart to the Licensor.</p> <p>2. This document must clearly identify and include information on:</p> <p>a) the Licence Applicant and, if different, the Registered Member of the QFA</p> <p>b) any Subsidiary of the Licence Applicant and, if different, the Registered Member of the QFA</p> <p>c) any Associate entity of the Licence Applicant and, if different, the Registered Member of the QFA</p> <p>d) any direct or indirect Controlling entity of the Licence Applicant, up to and including the ultimate Controlling party</p> <p>e) any party that has 10% or greater direct or indirect ownership of the Licence Applicant, or 10% or greater voting rights</p> <p>f) any party with a Significant Influence over the Licence Applicant</p> <p>g) any other football club, in respect of which any of the parties identified in (a) to (f) or any of their key management personnel have any ownership interest, voting rights, and/or any involvement or influence whatsoever in relation to the</p>

			<p>governance of its financial and operating policies</p> <p>h) The reporting perimeter as defined in Article 22.1 must also be clearly identified in the document.</p> <p>3. If deemed relevant the Licensor may request the Licence Applicant/Licensee to provide additional information other than that listed above (e.g. information about any subsidiaries and/or Associates of the ultimate Controlling entity and/or direct Controlling entity).</p> <p>4. The following information must be provided in relation to all entities included in the legal Group structure:</p> <p>a) Name of legal entity</p> <p>b) Type of legal entity</p> <p>c) Main activity of legal entity</p> <p>d) Percentage of ownership interest (and, if different, percentage of voting power held).</p> <p>5. For any Subsidiary of the Licence Applicant/Licensee and, if different, the Registered Member of the QFA, the following information must also be provided:</p> <p>a) Share capital</p> <p>b) Total assets</p> <p>c) Total revenues</p> <p>d) Total equity.</p>
--	--	--	--

No.	Grade		Description
	AFC	QSL	
L05	A	A	<p>Written Contract with Professional Players</p> <p>1. All Licence Applicants' professional players must have written contracts in accordance with the relevant provisions of the FIFA Regulations on the Status and Transfer of Players and shall incorporate all key provisions required by Qatari law, FIFA, AFC and QFA instructions.</p>

No.	Grade		Description
	AFC	QSL	
L.06	B	B	<p>Disciplinary Procedure and Code of Conduct for Players And Officials</p> <ol style="list-style-type: none"> 1. The Licence Applicant establishes a legally binding code of conduct for players and officials which is in compliance with Qatari law, FIFA, AFC, QFA and QSL Statutes, Rules and Regulations. 2. The code of conduct should be supplemented by a legally binding disciplinary regulation under which the infringement of the code of conduct, club rules, club regulations, and club decisions shall be prosecuted, and sanctions may be applied.

Article 22: Finance Criteria

1. Reporting Entity/Entities and reporting perimeter

- a) The Licence Applicant determines and provides to the Licensor the reporting perimeter, i.e. the entity or combination of entities in respect of which financial information (e.g. single entity, consolidated or combined financial statements) has to be provided.
- b) The reporting perimeter must include:
 - i. the Licence Applicant and, if different, the Registered Member of the QFA
 - ii. any Subsidiary of the Licence Applicant and, if different, the Registered Member of the QFA
 - iii. any other entity included in the legal Group structure which generates revenues and/or performs services and/or incurs costs in respect of the football activities defined in paragraph c) iii. to x. below
 - iv. any entity, irrespective of whether it is included in the legal Group structure, which generates revenues and/or performs services and/or incurs costs in respect of football activities as defined in paragraph c) i. and ii. below.
- c) Football activities include:
 - i. employing/engaging personnel (as defined in Criteria F.04) including payment of all forms of consideration to employees arising from contractual or legal obligations
 - ii. acquiring/selling players' registrations (including loans);
 - iii. ticketing
 - iv. sponsorship and advertising
 - v. broadcasting
 - vi. merchandising and hospitality
 - vii. club operations (e.g. administration, matchday activities, travel, scouting, etc.);
 - viii. financing (including financing secured or pledged against the assets of the Licence Applicant)
 - ix. use and management of Stadium and Training Facilities; and
 - x. youth sector.
- d) An entity may be excluded from the reporting perimeter only if:
 - i. its activities are entirely unrelated to the football activities defined in paragraph c) above and/or the locations, assets or brand of the football club; or
 - ii. it is immaterial compared with all the entities that form the reporting perimeter and it does not perform any of the football activities defined in paragraph c) i. and ii. above
 - iii. the football activities it performs are already entirely reflected in the financial statements of one of the entities included in the reporting perimeter.

- e) The Licence Applicant must submit a declaration by an authorised signatory which confirms:
 - i. that all revenues and costs related to each of the football activities indicated in paragraph c). have been included in the reporting perimeter and provide a detailed explanation should this not be the case; and
 - ii. whether any entity included in the legal Group structure has been excluded from the reporting perimeter, justifying any such exclusion with reference to paragraph d).
2. For further information on the mandatory reporting period and the minimum requirements on the format of reporting and accounting, as well as a detailed explanation of each of the criteria below (if applicable), please refer to the Annexes 2 to 6.

No.	Grade		Description
	AFC	QSL	
F.01	A	A	<p>Annual Financial Statements - Audited</p> <ol style="list-style-type: none"> 1. Regardless of the legal structure of the Licence Applicant, annual financial statements based on the local legislation for incorporated companies shall be prepared and audited by independent auditors. 2. The Audited Annual Financial Statement shall be in respect of the Statutory Closing Date and must consist of: <ol style="list-style-type: none"> a) a balance sheet b) a profit and loss account c) a cash flow statement d) notes, comprising a summary of significant Accounting Policies and other explanatory notes; and e) a financial Review by management. 3. The financial statement must be prepared based on the International Financial Reporting Standard (IFRS) requirement 4. The Audited Annual Financial Statements shall also meet the minimum disclosure requirements and accounting principles set out in the Annex 2. 5. If the Audited Annual Financial Statements do not meet the minimum disclosure requirements and accounting principles set out in the Annex 2, then Supplementary Information must be prepared by the Licence Applicant and assessed by the auditor 6. Classification of Account In order to achieve more consistency in the financial data reporting formats from football clubs QSL would like to recommend the football clubs to follow the prescribed heads mentioned in Annex 3, in the Profit and Loss Account/Income Statement in their Audited Financial Statements. 7. Audit Opinion The type of audit opinion in the annual audited report will have an implication in the Licensor' assessment and the licence application as set out in Annex 4. 8. Licence Applicant's audited annual financial statements.

			<table border="1"> <thead> <tr> <th>QSL</th> <th>AFC</th> </tr> </thead> <tbody> <tr> <td>Annual Financial Statements for: 1. FYE 30 June 2020 *</td> <td>Annual Financial Statements for: 1. FYE 30 June 2020; and, 2. FYE 30 June 2021</td> </tr> </tbody> </table>	QSL	AFC	Annual Financial Statements for: 1. FYE 30 June 2020 *	Annual Financial Statements for: 1. FYE 30 June 2020; and, 2. FYE 30 June 2021
QSL	AFC						
Annual Financial Statements for: 1. FYE 30 June 2020 *	Annual Financial Statements for: 1. FYE 30 June 2020; and, 2. FYE 30 June 2021						
			*Licence Applicant for QSL Licence are required to meet the criteria of F:02				

No.	Grade		Description				
	AFC	QSL					
F.02	A	A	<p>Financial Statements for the Interim Period – -Reviewed</p> <table border="1"> <thead> <tr> <th>QSL</th> <th>AFC</th> </tr> </thead> <tbody> <tr> <td>If the Statutory Closing Date of the License Applicant is more than 6 months before the fulfillment deadline of the QSL License application, then the License Applicant shall prepare and submit an interim financial period up to 31 March 2021 which must be reviewed or audited by independent auditors.</td> <td>If the Statutory Closing Date of the License Applicant is more than six (6) months before the deadline for submission of the list of Licensed clubs to AFC, then the License Applicant shall prepare and submit additional financial statements covering the interim period and must be reviewed or audited by independent auditors.</td> </tr> </tbody> </table> <ol style="list-style-type: none"> The Financial Statements for the Interim Period should also meet the minimum disclosure requirements and accounting principles as per the Annual Financial Statement. Classification of Account In order to achieve more consistency in the financial data reporting formats from football clubs QSL would like to recommend the football clubs to follow the prescribed heads mentioned in Annex 3, in the Profit and Loss Account/Income Statement in their Audited Financial Statements. Review Opinion The type of opinion in the review report will have an implication in the Licensor' assessment and your licence application as set out in Annex 5. 	QSL	AFC	If the Statutory Closing Date of the License Applicant is more than 6 months before the fulfillment deadline of the QSL License application, then the License Applicant shall prepare and submit an interim financial period up to 31 March 2021 which must be reviewed or audited by independent auditors.	If the Statutory Closing Date of the License Applicant is more than six (6) months before the deadline for submission of the list of Licensed clubs to AFC, then the License Applicant shall prepare and submit additional financial statements covering the interim period and must be reviewed or audited by independent auditors.
QSL	AFC						
If the Statutory Closing Date of the License Applicant is more than 6 months before the fulfillment deadline of the QSL License application, then the License Applicant shall prepare and submit an interim financial period up to 31 March 2021 which must be reviewed or audited by independent auditors.	If the Statutory Closing Date of the License Applicant is more than six (6) months before the deadline for submission of the list of Licensed clubs to AFC, then the License Applicant shall prepare and submit additional financial statements covering the interim period and must be reviewed or audited by independent auditors.						

No.	Grade		Description				
	AFC	QSL					
F.03	A	A	<p>No Overdue Payables Towards Football Clubs Arising from Transfer Activities</p> <table border="1"> <thead> <tr> <th>QSL</th> <th>AFC</th> </tr> </thead> <tbody> <tr> <td> <p>1. The Licence Applicant must prove that it has no payables overdue towards football clubs arising from transfer activities as of 31 March 2021.</p> <p>Should there be any payables overdue, the Licence applicant must prove that, by the following 30 June 2021.</p> </td> <td> <p>1. The Licence Applicant must prove that it has no payables overdue towards football clubs arising from transfer activities as of 30 June 2021.</p> <p>Should there be any payables overdue, the Licence applicant must prove that, by the following 31 August 2021.</p> </td> </tr> </tbody> </table>	QSL	AFC	<p>1. The Licence Applicant must prove that it has no payables overdue towards football clubs arising from transfer activities as of 31 March 2021.</p> <p>Should there be any payables overdue, the Licence applicant must prove that, by the following 30 June 2021.</p>	<p>1. The Licence Applicant must prove that it has no payables overdue towards football clubs arising from transfer activities as of 30 June 2021.</p> <p>Should there be any payables overdue, the Licence applicant must prove that, by the following 31 August 2021.</p>
			QSL	AFC			
<p>1. The Licence Applicant must prove that it has no payables overdue towards football clubs arising from transfer activities as of 31 March 2021.</p> <p>Should there be any payables overdue, the Licence applicant must prove that, by the following 30 June 2021.</p>	<p>1. The Licence Applicant must prove that it has no payables overdue towards football clubs arising from transfer activities as of 30 June 2021.</p> <p>Should there be any payables overdue, the Licence applicant must prove that, by the following 31 August 2021.</p>						
<p>a) It has been fully settled; or,</p> <p>b) Deferred by mutual agreement; or,</p> <p>c) It has brought a legal claim which has been deemed admissible by the competent authority under national law or has opened proceedings with the national or international football authorities or relevant arbitration tribunal contesting liability in relation to overdue payables; however, if the licensor consider that such claim has been brought or such proceedings have been opened for the sole purposes of avoiding the applicable deadlines set out in these regulations (i.e. to buy time) the relevant amount will still be consider as an overdue payable or;</p> <p>d) It has contested a claim which has been bought or proceedings which have been opened against it by a creditor in respect of overdue payables and is able to demonstrate to the reasonable satisfaction of the licensor that the claim which have been bought or the proceeding which have been opened are manifestly unfounded or;</p> <p>e) It is able to demonstrate to the reasonable satisfaction of the relevant decision-making bodies that it has taken all reasonable measures to identify and pay the creditor club(s) in respect of training compensation and solidarity contributions (as defined in the FIFA Regulations on the Status and Transfer of Players).</p>							

			<p>2. Additional interpretation and information concerning F.03 Clubs Payables/Overdues Payable within the meaning of this regulation are further explained in Annex 6</p> <p>3. The amount due to other football club for transfer activities stated in the annual audited financial statement and/or the interim financial statements must be supported and reconcile with the F.03 overdues template. i.e. amounts due to other football clubs as of 31 March 2021 and/or 30 June 2021</p>
--	--	--	---

No.	Grade		Description				
	AFC	QSL					
F.04	A	A	<p>No Overdue Payables Towards Employees and Social/Tax Authorities</p> <table border="1" style="width: 100%;"> <thead> <tr> <th style="width: 50%;">QSL</th> <th style="width: 50%;">AFC</th> </tr> </thead> <tbody> <tr> <td> <p>1. The Licence Applicant must prove that it has no payables overdue towards employees and social/tax authorities in respect of contractual and legal obligations which arose with its employee as of 31 March 2021.</p> <p>Should there be any payables overdue, the Licence applicant must prove that, by the following 30 June 2021.</p> </td> <td> <p>1. The Licence Applicant must prove that it has no payables overdue towards employees and social/tax authorities in respect of contractual and legal obligations which arose with its employee as of 30 June 2021.</p> <p>Should there be any payables overdue, the Licence applicant must prove that, by the following 31 August 2021.</p> </td> </tr> </tbody> </table> <p>a) It has been fully settled; or,</p> <p>b) Deferred by mutual agreement; or,</p> <p>c) It has brought a legal claim which has been deemed admissible by the competent authority under national law or has opened proceedings with the national or international football authorities or relevant arbitration tribunal contesting liability in relation to overdue payables; however , if the licensor consider that such claim has been brought or such proceedings have been opened for the sole purposes of avoiding the applicable deadlines set out in these regulations (i.e. to buy time) the relevant amount will still be consider as an overdue payable, or;</p>	QSL	AFC	<p>1. The Licence Applicant must prove that it has no payables overdue towards employees and social/tax authorities in respect of contractual and legal obligations which arose with its employee as of 31 March 2021.</p> <p>Should there be any payables overdue, the Licence applicant must prove that, by the following 30 June 2021.</p>	<p>1. The Licence Applicant must prove that it has no payables overdue towards employees and social/tax authorities in respect of contractual and legal obligations which arose with its employee as of 30 June 2021.</p> <p>Should there be any payables overdue, the Licence applicant must prove that, by the following 31 August 2021.</p>
QSL	AFC						
<p>1. The Licence Applicant must prove that it has no payables overdue towards employees and social/tax authorities in respect of contractual and legal obligations which arose with its employee as of 31 March 2021.</p> <p>Should there be any payables overdue, the Licence applicant must prove that, by the following 30 June 2021.</p>	<p>1. The Licence Applicant must prove that it has no payables overdue towards employees and social/tax authorities in respect of contractual and legal obligations which arose with its employee as of 30 June 2021.</p> <p>Should there be any payables overdue, the Licence applicant must prove that, by the following 31 August 2021.</p>						

			<p>d) It has contested a claim which has been bought or proceedings which have been opened against it by a creditor in respect of overdue payables and is able to demonstrate to the reasonable satisfaction of the licensor that the claim which have been bought or the proceeding which have been opened are manifestly unfounded.</p> <p>2. The term “employees” shall include but not limited to:</p> <p>a) All professional players according to the FIFA Regulations on Governing the Status and Transfer of Players</p> <p>b) Those staff identified in these present regulations.</p> <p>3. Payables are all forms of consideration due in respect of employees as a result of contractual or legal obligation including wages, salaries, image rights, bonuses and other benefits.</p> <p>4. Additional interpretation and information concerning F.04 Employees Payables/Overdues Payable within the meaning of this regulation are further explained in Annex 7</p> <p>5. The Licence Applicant must reconcile the employee list table to the figure in the annual audited financial statements and/or the interim financial statements i.e. amounts due to employees as of 31 March 2021 and/or 30 June 2021</p>
--	--	--	---

No.	Grade		Description
	AFC	QSL	
F.05	A	A	<p>Written Representations Prior to the Licensing Decision</p> <ol style="list-style-type: none"> 1. Within seven (7) days prior to the date on which the licensing decision is to be made by the Club Licensing Committee, the Licence Applicant must make written representations to the Licensor. 2. The written representations shall confirm: <ol style="list-style-type: none"> a) That all documents submitted to the Licensor are complete and correct b) Whether or not any Significant Change in relation to all the licensing criteria has occurred c) Whether or not any Events or Conditions of Major Economic importance have occurred that may have an adverse impact on the Licence Applicant's financial position since the balance sheet date of the preceding Audited Annual Financial Statements or Reviewed Interim Financial Statements (if applicable). If Any Events or Conditions of Major Economic Importance have occurred, the management representations letter must include a description of the nature of the event or condition and an estimate of its financial effect, or a statement that such an estimate cannot be made; and d) Whether or not the Licence Applicant (or the Registered Member of the AFC Member Association which has a contractual relationship with the Licence Applicant within the meaning of Article 12) or any Parent company of the Licence Applicant included in the reporting perimeter is seeking or has received protection from its creditors pursuant to laws or regulations within the 12 months preceding the Licence Season. 3. Approval by management must be evidenced by way of a signature on behalf of the executive body of the Licence Applicant.

Future Financial Information

No.	Grade		Description
	AFC	QSL	
F.06	A	A	<p>Future Financial Information</p> <ol style="list-style-type: none"> 1. The Licence Applicant must prepare and submit Future Financial Information in order to demonstrate to the Licensor its ability to continue as a Going Concern until the end of the Licence Season. 2. Future financial information must cover the period commencing immediately after the later of the statutory closing date of the annual financial statements or, if applicable, the balance sheet date of the interim financial statements, and it must cover at least the licence season. The future financial information shall be based on assumptions that are not unreasonable and meet the minimum disclosure requirements. The future financial information must be prepared, as a minimum on a quarterly basis. 3. Future Financial Information consists of: <ol style="list-style-type: none"> a) a budgeted profit and loss account, with comparative figures for the immediately preceding Financial Year and Interim Period (if applicable) b) a budgeted cash flow, with comparative figures for the immediately preceding Financial Year and Interim Period (if applicable) c) explanatory notes, including a brief description of each of the significant assumptions (with reference to the relevant aspects of Historic Financial Information) that have been used to prepare the budgeted profit and loss account and cash flow statement d) as well as of the key risks that may affect the future financial results. 4. Future Financial Information must be prepared, on a quarterly basis. 5. Future Financial Information must be prepared on a consistent basis with the Audited Annual Financial Statements and follow the same Accounting Policies as those applied for the preparation of the Annual Financial Statements, except for accounting policy changes made after the date of the most recent Annual Financial Statements that are to be reflected in the next Annual Financial Statements, in which case details must be disclosed.

			<p>6. Future Financial Information must meet the minimum disclosure requirements and additional line items, or notes must be included if they provide clarification or if their omission would make the Future Financial Information misleading.</p> <p>7. Future Financial Information with the assumptions upon which they are based must be approved by management and this must be evidenced by way of a brief statement and signature on behalf of the executive body of the Reporting Entity.</p>
--	--	--	---

Subsequent Information

Criteria F.07 and F.08 apply to all Licensees after the licensing decision.

No.	Grade		Description
	AFC	QSL	
F.07	A	A	<p>Duty to Notify Subsequent Events</p> <ol style="list-style-type: none"> 1. Following the licensing decision by the relevant decision-making body, the Licensee must promptly notify the licensor in writing about any Subsequent Events that may cast significant doubt upon the Licensee’s ability to continue as a Going Concern until at least the end of the season for which the Licence has been granted. 2. Compliance with this criterion shall be assessed by the Licensor on an on-going basis.

No.	Grade		Description
	AFC	QSL	
F.08	A	A	<p>Duty to Update Future Financial Information</p> <ol style="list-style-type: none"> 1. The Licensee must prepare and submit an updated version of the future financial information (prepared according to F.06). 2. In addition, the prepared information shall include a comparison of budget to actual figures including explanations of variances. The updated version of the future financial information must be prepared, as a minimum, on a six-month basis. 3. The updated future financial information shall meet the minimum disclosure requirements. 4. Compliance with this criterion shall be assessed by the Licensor on an on-going basis

Article 23: Business Criteria

No.	Grade		Description
	AFC	QSL	
G.01	B	B	<p>Business Plan</p> <p>1. The Licence Applicant must prepare and submit a business plan with a validity of between 1 to 3 years with, at least, the following content</p> <ul style="list-style-type: none"> a) Vision/Mission/Purpose b) Overview from Top Management c) Club Structure – Governance & Administration d) Marketing Research, Analysis and Strategies e) Activities & Achievements f) Objectives & Targets (SMART) g) CSR Plans h) Budget and Financial Plan <p>2. The business plan should be approved by Club’s highest decision-making body</p>

No.	Grade		Description
	AFC	QSL	
G.02	B	B	<p>Audience Marketing Plan</p> <p>1. The Licence Applicant must submit an annual plan to detail key activities to promote and develop their club.</p>

No.	Grade		Description
	AFC	QSL	
G.03	C	C	<p>Environmental Sustainability</p> <p>The Licence Applicant must obtain GSAS Operations Certificate - Standard Scheme demonstrating -at least- the following activities:</p> <ul style="list-style-type: none"> 1. Energy Performance Label 2. Water Performance Label 3. Waste Management 4. Facility Management 5. Environmental Policy & Awareness 6. Carbon Emissions Performance <p>a) The assessment of activities will be conducted in coordination with clubs, QSL and the relevant experts.</p>

			<p>b) The certification must be issued for the main facilities.</p> <p>The issued certificate shall be renewed every 4 years.</p>
--	--	--	---

Article 24: Final Provisions

1. QSL Club Licensing Annexes
 - a) All Annexes shall compliment the present Regulations and form an integral part thereof.
2. Implementing Provisions
 - a) The Licensing Administration shall take the decisions and adopt, in the form of directives, the detailed provisions necessary for implementing the present Regulations.
3. Matters Not Provided For
 - a) Matters not provided for in these Regulations shall be decided by the QSL Office
4. Legal Basis, Adoption, Ratification and Entry into Force.
 - a. The present Regulations derive their legal basis from the relevant articles of the QFA Statutes and/or QSL Statutes.
 - b. AFC has duly accredited these Regulations on 16 April 2021.
 - c. These Regulations were adopted by the QSL Executive Office at its meeting on 12 April 2021.
 - d. The present Regulations replace the previous edition and come into force immediately.

For the QSL Executive Committee
Sheikh Hamad bin Khalifa bin Ahmed Al Thani
President

Annex 1 - Club Licensing Criteria for the AFC Women's Champions League

A Licence Applicant must fulfill the following Club Licensing Criteria in order to be granted a Licence to enter the AFC Women's Champions League:

Sporting Criteria

1. Youth Teams

- a. The Licence Applicant must have at least one U15 or U16 or U17 women's youth team.
- b. Each women's youth team must take part in official competitions or programs played at national, regional or local level and recognised by the QFA

2. Medical Care of Players

- a. The Licence Applicant shall provide all players registered in the club with full access to medical support services. These shall include, but not limited to the following:
 - i. yearly medical examination including cardiovascular screening for all its players in its first squad
 - ii. yearly medical examination for all players above the age of 12.

3. Registration of Players

- a. All the Licence Applicant's players, including youth players above the age of 12, must be registered with the QFA and/or its affiliated league in accordance with the relevant provisions of the FIFA Regulations on the Status and Transfer of Players.

Infrastructure Criteria

4. Approved Stadium for AFC Women's Champions League

- a. The Licence Applicant must have a Stadium available to play AFC Women's Champions League matches. The Licence Applicant either:
 - i. owns the Stadium; or
 - ii. can provide a written contract with the owner of the Stadium it will use. This contract must guarantee the use of the Stadium for the AFC matches for the coming season, for which the Licence Applicant qualifies in sporting terms.
- b. The Stadium must meet the requirements expressly referred to by the:
 - i. AFC Stadium Regulations
 - ii. respective AFC club competition regulations
 - iii. AFC Competition Operations Manual
 - iv. any other applicable AFC rules and regulations.
- c. The Stadium must be approved by the Licensor and located in the same city where the Licence Applicant is based. If the Stadium is not located in the Licence Applicant's base city, a justifiable reason should be provided.

5. Training Facilities – Availability

- a. The Licence Applicant must have Training Facilities available throughout the year. The Licence Applicant either:
 - i. owns the Training Facilities; or,
 - ii. shall provide a written contract with the owner of the Training Facilities.
- b. It must be guaranteed that the Training Facilities can be used by all teams of the Licence Applicant during the Licence Season.

Personnel and Administrative Criteria

6. Club Secretariat

- a. The Licence Applicant must have an office space sufficiently spacious to run its administration with the required infrastructure.
- b. The Licence Applicant must have appointed an adequate number of skilled secretarial staff according to its needs to run its daily business.
- c. It must ensure that its office is open to communicate with the Licensor and the public and that it is equipped, as a minimum, with phone, fax, email facilities and a website.

7. Administrative Manager

- a. The Licence Applicant must have appointed a manager who is responsible for running its operative matters linked to women's football.

8. Medical Doctor

- a. The Licence Applicant must have appointed at least one doctor who is responsible for medical support of the women's first team during matches and training as well as for doping prevention.
- b. The qualification of the Medical Doctor must be recognised by the appropriate national health authorities.
- c. The Medical Doctor must be duly registered with the QFA and/or the affiliated league.

9. Physiotherapist

- a. The Licence Applicant must have appointed at least one (1) Physiotherapist being responsible for medical treatment and massages for the women's first team during trainings and matches.
- b. The qualification of the Physiotherapist must be recognised by the appropriate national health authorities.
- c. The Physiotherapist must be duly registered with the QFA and/or the affiliated league.
Supplementary requirement: A minimum of one (1) personnel amongst the Medical Doctor and Physiotherapist must be female.

10. Head Coach of Women's First Team

- a. The Licence Applicant must appoint a Head Coach with a valid coaching diploma/ Licence responsible for all football matters of the women's first team.
- b. The Head Coach must:
 - i. hold the Minimum Coach Education Requirement (MCER) as stipulated by the AFC Competition Operations Manual; or
 - ii. hold a Recognition of Experience and Current Competence (RECC) issued by AFC in compliance with the RECC regulations for cases where the Head Coach of the first team does not have the required certification as defined under (i) above ; or already have started the required education course, recognized by AFC, to achieve the required diploma as defined under (i) above.
- c. The Head Coach must be duly registered with the QFA and undertaken by the appropriate body of the Licence Applicant.

11. Youth Coach

- a. The Licence Applicant must have appointed at least one qualified coach who is responsible for all football matters related to the youth team(s) as defined under item 1(a) above.
- b. The Youth Coach must hold the minimum qualification as defined by the QFA which should not be below an AFC 'B' coaching certificate or its equivalence recognised and approved by AFC.

12. Rights, Responsibilities and Duties

- a. The rights, responsibilities and duties of the Licence Applicant's personnel mentioned in items 6 to 11 must be defined in writing.

13. Duty of Replacement During the Licensing Season

- a. If a function defined in items 6 to 11 becomes vacant during the season, the Licensee must ensure that, within a period of a maximum of sixty (60) days, the function is taken over by someone who holds the required qualification.
- b. In the event that a function becomes vacant due to illness or accident, the Licensor may grant an extension to the sixty (60) day period only if reasonably satisfied that the person concerned is still medically unfit to resume duties.
- c. The occurrence of vacancy and replacement must be notified to the Licensor within seven (7) working days of the respective event.

Legal Criteria

14. Declaration in Respect of the Participation in AFC Women's Champions League

- a. The Licence Applicant must submit a legally valid declaration confirming that:
 - i. it recognises as legally-binding the statutes, rules and regulations and decisions of FIFA, the AFC, its QFA and, if it exists as a separate legal entity, of its national league as well as

- the jurisdiction of the Court of Arbitration for Sport (CAS) in Lausanne as provided in the relevant articles of the AFC Statutes;
- ii. it recognises the exclusive jurisdiction of the Court of Arbitration for Sport (domiciled in Lausanne, Switzerland) for any dispute of international dimension and in particular involving FIFA and/or the AFC
 - iii. it recognises the prohibition on recourse to ordinary courts under the FIFA and AFC Statutes
 - iv. at national level, it will only play in competitions that are recognised and endorsed by its QFA (e.g. national championship, national cup)
 - v. at international level, it will only participate in competitions recognised and endorsed by the AFC and/or FIFA. To avoid any doubt, this provision does not relate to friendly matches
 - vi. it will abide by and observe the provisions and conditions of the national club licensing regulations
 - vii. its reporting perimeter is defined in accordance with Article 22.1 of these Regulations and it will be accountable for any consequences of an entity included in the reporting perimeter not abiding by and observing this declaration
 - viii. all submitted documents are complete and correct
 - ix. it authorises the competent Licensor and the AFC to examine documents and seek information and, in the event of any appeal procedure, to seek information from any relevant public authority or private body according to national law; and
 - x. it acknowledges that AFC reserves the right to execute compliance audits at national level in accordance with Article 17.
- b. This declaration must be executed by an authorised signatory no more than three (3) months prior to the corresponding deadline for its submission to the Licensor.

15. Written Contract with Professional Players

- a. The professional players of the Licence Applicants must have a written contract with the Licence Applicant in accordance with the relevant provisions of the FIFA Regulations for the Status and Transfer of Players and shall incorporate all key provisions required by the relevant national law and of FIFA, the AFC, and the QFA.

16. Legal Documents

The Licence Applicant must submit the following documents:

- a. a copy of its current company articles, constitution, statutes or similar- type governing document
- b. an extract from a public register (e.g. trade register) which demonstrates that the Licence Applicant is a legal entity which contains the following minimum information:
 - i. registered name
 - ii. popular name
 - iii. address of headquarters
 - iv. legal form
 - v. list of authorised signatories
 - vi. type of signature (e.g. individual, collective).

- c. (if applicable) the agreement between the Licence Applicant and the relevant member which has the right to participate in affiliated competitions of the QFA.

Financial Criteria

17. Annual Financial Statements - Audited

- a. Regardless of the legal structure of the Licence Applicant, Annual Financial Statements based on the local legislation for incorporated companies shall be prepared and Audited by an independent auditor.
- b. The Annual Financial Statement shall be in respect of the Statutory Closing Date immediately prior to the deadline for submission of the List of Licensing Decisions to AFC and must consist of:
 - i. a balance sheet
 - ii. a profit and loss account
 - iii. a cash flow statement
 - iv. notes, comprising a summary of significant Accounting Policies and other explanatory notes; and
 - v. a financial Review by management.
- c. The Annual Financial Statements shall meet the minimum disclosure requirements and accounting principles set out in the AFC Club Licensing Financial Handbook.
- d. If the Audited Annual Financial Statements do not meet the minimum disclosure requirements and accounting principles set out in the AFC Club Licensing Financial Handbook, then Supplementary Information must be prepared by the Licence Applicant and assessed by the auditor.

18. Annual Budget

- a. The Licence Applicant must submit its annual Budget before the start of the season.
- b. It should state the following:
 - i. projected income for the coming Financial Year
 - ii. projected expenditure for the coming Financial Year
 - iii. all the sources of revenues and income projected for the coming Financial Year along with the amount
 - iv. all the sources of expenditures projected for the Financial Year along with the amount

19. No Overdue Payables Towards Football Clubs, Employees and Social / Tax Authorities

- a. The Licence Applicant must prove that it has no overdue payables towards football clubs, employees and social / tax authorities, as set out in Article 22 F.03 and F.04 of these Regulations. For the purpose of this provision, the term “employees” includes all professional players according to the applicable FIFA Regulations on the Status and Transfer of Players as well as the administrative, technical and medical staff under items 7 to 11 above.

Annex 2 - Minimum Disclosure Requirement and Accounting Principles

Illustrative – Statement of Comprehensive Income for the FYE 30 June XXXX

	Note	FYE 30 JUNE QAR	FYE 30 JUNE QAR
REVENUE			
Sponsorship and Advertising			
Gate Receipt			
Broadcasting Rights			
Commercial -Merchandising			
Membership Fees			
Transfer and Loan Income			
Distribution from MA/League			
Distribution from Government			
Rental Income			
Other Operating Income			
TOTAL REVENUE		XX	XX
EXPENSES			
Direct Expenses			
Employee Benefit Expenses			
Salary, Bonuses and Benefit for Players			
Salary, Bonuses and Benefit for Coaches			
Salary, Bonuses and Benefit for Admin Staff			
Operational Expenses of Teams			
Player Transfer Expenses			
Merchandising Cost			
Grassroot and Youth Teams Expenses			
Total direct expenses			
GENERAL & ADMIN. EXPENSES			
Marketing and Media Cost			
Administration Costs			
Depreciation of Fixed Asset			
Amortisation of Player Registration			
Impairment of Player Registration			
Total General and Admin Expenses			
TOTAL EXPENSES		XX	XX
Operating Profit			
Profit/Loss on disposal of Fixed Asset			
Profit/Loss on disposal of Player Registration			
PROFIT/(LOSS) before tax		XX	XX
Tax (if any)			
PROFIT/LOSS AFTER TAX			

Illustrative – Statement of Financial Position as at FYE 30 June XXXX

	Note	FYE 30 JUNE QAR	FYE 30 JUNE QAR
ASSET			
Current Asset			
Cash and Bank Balances			
Trade Receivables			
Prepayment and other Receivables			
Accrued Income			
Due from Related Party			
Inventories			
Non-Current Asset			
Tangible Fixed Asset			
Intangible asset			
Investment			
TOTAL ASSET		XX	XX
LIABILITIES AND EQUITY			
Current Liabilities			
Bank overdraft and Loan			
Trade Payables			
Short Term Provision/Accruals			
Unearned Income			
Due to Employees *			
Due to Other Clubs *			
Due to Agent*			
Due to related Party			
Non-Current Liabilities			
Bank overdraft and Loan			
Due to Related Party			
Other long-term liabilities			
TOTAL LIABILITIES		XX	XX
EQUITY			
Issued Capital			
Reserve			
Retained Earnings / Accumulated Losses/Gain			
TOTAL EQUITY		XX	XX
TOTAL EQUITY AND LIABILITES		XX	XX

* The amount should reconcile with the relevant template of F03 and F04

Illustrative – Cashflow Statement for the Year ended 30 June XXXX
Direct Method

	Note	FYE 30 JUNE QAR	FYE 30 JUNE QAR
Cashflow from Operating Activities			
Cash Receipt from Sponsorship and Advertising			
Cash Receipt from Gate Receipt			
Cash Receipt from Broadcasting Rights			
Cash Receipt from Merchandising			
Cash Receipt from Membership Fees			
Cash Receipt from Transfer Fees			
Cash Receipt from Distribution from League			
Cash Receipt from Distribution from government			
Cash Receipt Rental Income			
Cash Receipt from Operating Activities			
Cash Payment for Employee			
Cash Payment for Teams Operation			
Cash Payment for Marketing and Merchandise			
Cash Payment for Grassroot and Youth Teams			
Cash Payment for Administration and Others			
Cashflow inflow/outflow from Operating Activities		XX	XX
Cashflow from Investing Activities			
Cash Receipt for Sales of Fixed Asset			
Cash Receipt for Sales of Player Registration			
Cash Receipt from Other Investing Activities			
Cash Payment to acquire Fixed Asset			
Cash Payment to acquire Player Registration			
Cash Payment for Other Investing Activities			
Cash Receipt for Sales of Fixed Asset			
Cashflow inflow/outflow from Investing Activities		XX	XX
Cashflow from financing Activities			
Cash Receipt from Increase in Capital			
Cash Receipt for Other Financing Activities			
Cashflow inflow/outflow from financing Activities		XX	XX
NET INCREASE/DECREASE IN CASH		XX	XX

Indirect Method

	Note	FYE 30 JUNE QAR	FYE 30 JUNE QAR
Operating Activities			
<i>Profit for the Year</i>			
<i>Adjustment:</i>			
Amortization for Intangible Asset			
Depreciation for Tangible Asset			
Write-Off			
Provision for Debts			
<hr/>			
<i>Movement in Working Capital</i>			
Changes in Trade Receivables			
Changes in Prepayment and other Receivables			
Changes in Accrued Income /unearned income			
Changes in Due from/to a Related Party			
Changes Inventories			
Changes Trade Payables			
Changes Short Term Provision/Accruals			
Changes in Due to Employees *			
Changes in Due to Other Clubs *			
Changes in due to Agent			
<hr/>			
Net Cash generated/used in operating activities		XX	XX
<hr/>			
Investing Activities			
Addition to tangible asset			
Addition to intangible asset			
Receipt from sales of asset			
<hr/>			
Cashflow used/generated in Investing Activities		XX	XX
<hr/>			
Financing Activities			
Cash Receipt or Payment in Financing Activities			
<hr/>			
Cashflow used/generated in financing Activities		XX	XX
<hr/>			
Increase or Decrease in Bank Balance during the year			
Bank balance at beginning of the year			
<hr/>			
Bank balance at end of the year			
<hr/>			

Note 1: Accounting requirements for the permanent transfer of a player's registration

1. Capitalise the costs of acquiring a player's registration as an intangible asset.
 - i. Only direct costs of acquiring a player's registration can be capitalised.
 - Transfer fee and realised conditional transfer amounts, including training compensation and solidarity contributions, paid and/or payable to another football club and/or a third party to transfer-in the player's registration
 - agents/intermediaries' fees (if applicable)
 - other direct costs of acquiring the player's registration, e.g. transfer fee levy.
 - The acquisition of a player's registration must be recognised in the financial
2. The licence applicant may only expense the costs of acquiring a player's registration rather than capitalise them as an intangible asset when the following conditions are met: -
 - i. The useful life of asset is one year or less (player's contract)
 - ii. A reasonable assurance that the useful life of the asset (player's contract) is not extended
 - iii. Permitted under the IFRS and in line with internal accounting policy.

Note 2: Additional Disclosure Requirement in the Notes to the Financial Statement for Club Licensing Purposes

- i. Sponsorship – line item for centralised and club sponsorship
- ii. Compensation for Player – line item for Foreign and Local Players
- iii. Disclosure on the reporting perimeters

Annex 3 - Accounts Headers

In order to achieve more consistency in the financial data reporting formats from football clubs across Qatar. QSL would strongly urge the football clubs to follow the prescribed headers mentioned below, in the Profit and Loss Account/Income Statement in the Audited Financial Statements.

The heads specified below encompass most revenue and expense streams usually involved in the running of a football club and this will further encourage the clubs to have more effective financial planning and financial analysis in the future.

This will also lessen the burden on financial officers of football clubs when submitting financial data during the club licensing cycle, as the same categories are used on the Club Licensing Administration System (CLAS) and reflected in the AFC Benchmarking Report.

<u>Revenue</u>	
Gate Receipt & Membership Fees	Revenue derived from general admission and corporate match attendance, from season tickets and match day tickets, in relation to national competitions (league and cup), AFC/QFA/QSL club competitions and other matches (friendly matches and tours).
Sponsorship and Advertising Right	Revenue derived from main sponsors, other sponsors, pitch-perimeter and other board advertising, and other sponsorship and advertising. e.g. Masraf, Vodafone, Samsung etc. Centralized Sponsorships are redistributed through various control mechanism establish by QFA/QSL
Broadcasting Right / TV Rights	Revenue derived from sale of broadcasting rights to television, radio, new media and other broadcast media, in relation to national competitions (league and cup) and other matches (friendly matches and tours). Centralized Broadcasting/TV Media Right are redistributed through various control mechanism establish by QFA/QSL QSL 1st Team & Reserve Team Support QSL Youth Team Support
Commercial Merchandising, Concession	Includes revenue derived from merchandising, food & beverage sales and other commercial activities not otherwise categorised.

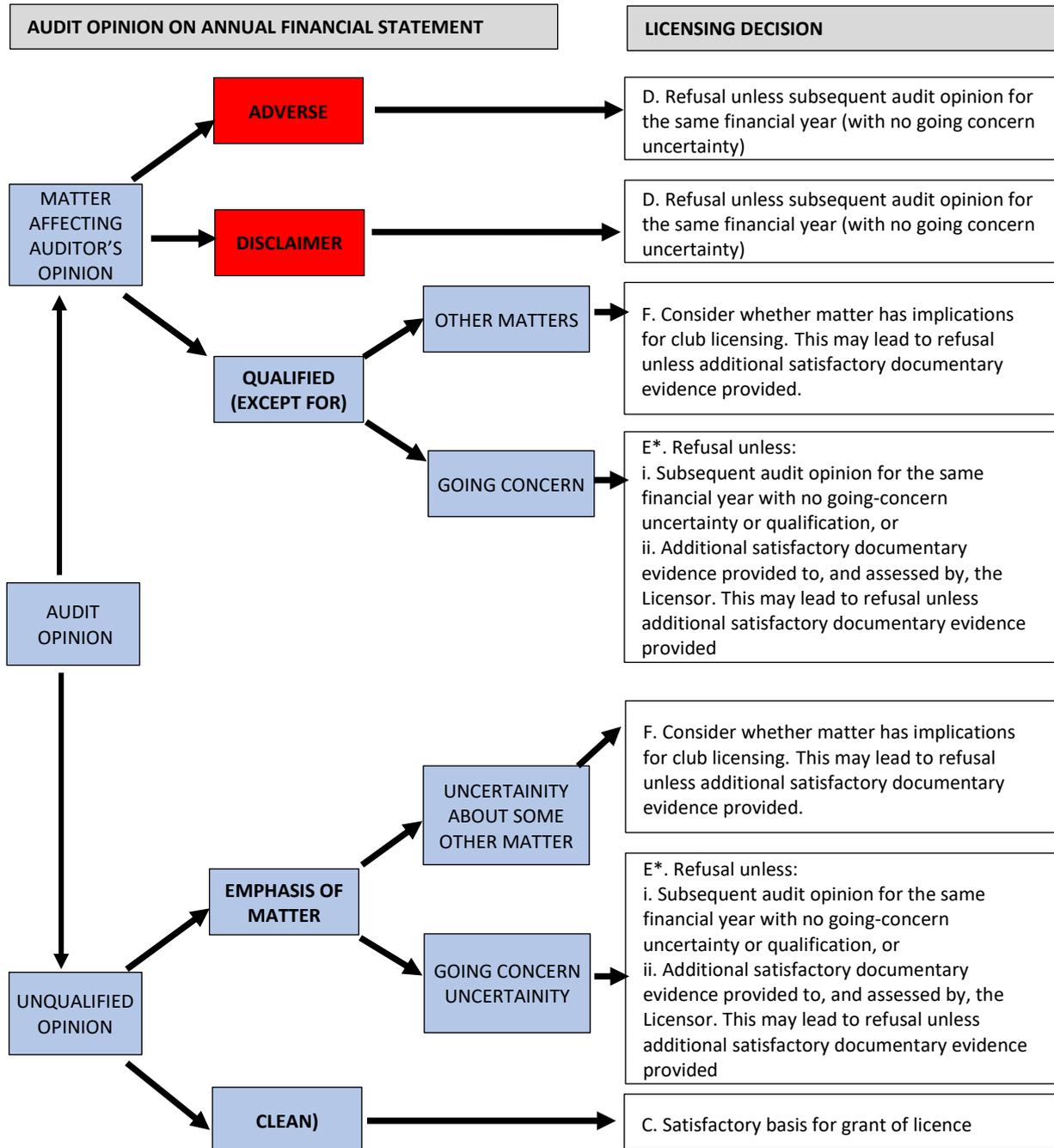
Distribution from government	<p>Subsidies and Grant (Annual and/or Ad Hoc) - MOYS/QOC/2022</p> <p>Additional support derived from in respect of participation in a club competition (AFC/FIFA World Cup) and/or solidarity distributions e.g. Grant for Camp, Fan Committee</p>
Distribution from MA/League	<p>Subsidies and Grant (Annual and/or Ad Hoc) e.g. marketing grant</p> <p>Additional support derived from QFA/QSL in respect of participation in a club competition (AFC/FIFA World Cup) and/or solidarity distributions. e.g. Prize Money for QSL League or Emir Cup or Qatar Cup</p>
Transfer Income -Profit in disposal of player registration /Income from disposal of player	Profit/Income made from the <u>permanent transfer or loan</u> of player registration to another club.
Rental Income	<p>Rental Income Derived from usage of stadium facilities and equipment – stadium, training field.</p> <p>Rental Income Derived from other tangible assets e.g. hotel, compound, apartment, vehicles, training centres etc.</p>
Contribution from Supporters	<p>Income/Donation/Financial Contribution from Owner (Sport Club)</p> <p>Income/Donation/Financial Contribution from Non-Sport Government entities such as ISF and Military</p> <p>Income/Donation/Financial Contribution from Related Party</p>
Other Income	<p>Interest Income from banks and investment</p> <p>Prize Money or Participation Subsidy from FIFA CWC/ ACL</p> <p>Foreign Exchange gain and losses</p> <p>Income/Donation/Contribution from an Individual/Non-Related Party</p> <p>Profit/Income from disposal of fixed assets</p>

Expenses	
Salaries/Compensation for Players - Foreign and Local - 1 st Team and Reserve Team	This includes, but is not limited to: Signing Fees Monthly Salary / Wages Contractual Bonus Monthly Allowances Other benefits such housing, car, end of service (if applicable) NON contractual Winning Bonus Profit Sharing/Image Rights
Salaries/Compensation for Coaches -1 st Team and Reserve Team - NOT including youth coaches	This includes but is not limited to: Signing Fees Monthly Salary / Wages Contractual Bonus Monthly Allowances Profit Sharing/Image Rights Other benefits such housing, car, end of service (if applicable)
Salaries of Club Staff - Media, Sport Officer, Accountant, Translator, any other employees working for the football company with a valid contract with the Football Company	This includes but is not limited to: Monthly Salary / Wages Contractual Bonus Monthly Allowances Other benefits such housing, car, end of service (if applicable)
Operation Expenses of the Teams -1 st Team and Reserve Team - NOT including youth Team	Training Camps Expenses Coach and Youth Admin Staff e.g. Head of Youth Development Facility Hire Airmfares Hotel and Transportations e.g. during match Kit and Clothing Medical Fees & Insurance Travel and Subsistence Direct Cost - Participation in ACL (if applicable) Hosting Cost for Visiting Clubs Airmfares Cost Accommodation Cost and Local Transportation (any additional cost not absorbed by hosting club) Visa and General Expenses
Youth/Grassroots Team Expenses (U7-U19)	This includes but is not limited to: Coach and Youth Admin Staff e.g. HOYD Training Costs, Facility Hire/Academy

	<p>Airfares and Accommodation Local Transportation Kit and Clothing Medical Fees Travel and Subsistence</p>
Player Transfer Expenses	<p>Cost of player acquisition, including agents' commission and related costs (only for player contract than is less than one year or 1 year) or Temporary transfer (loan) of a player's registration</p>
Administration expenses	<p>Cost of running Administrative offices such as utilities, communication, maintenance, consumables & other non-categorized exp. Rental/Maintenance Fee of Stadium/Training Centre Rent paid for hire of stadium/training centre or maintenance fee paid for stadium/training centre Certification Fees</p>
Amortization of Intangible Asset	Amortization of the Player Registration
Depreciation of Tangible Asset	Depreciation of Tangible Asset
Marketing and Promotion (advertisement)	Fan Expenses, Marketing plan (QSL), Merchandising Cost (COS)
Finance Expenses	Loan Interest, Finance Lease, Overdraft

Annex 4 - Auditor's Report

Annual Financial Reporting: Diagrammatic Summary of Implications on the Licensing Decision of Different Modifications to the Auditor's Report

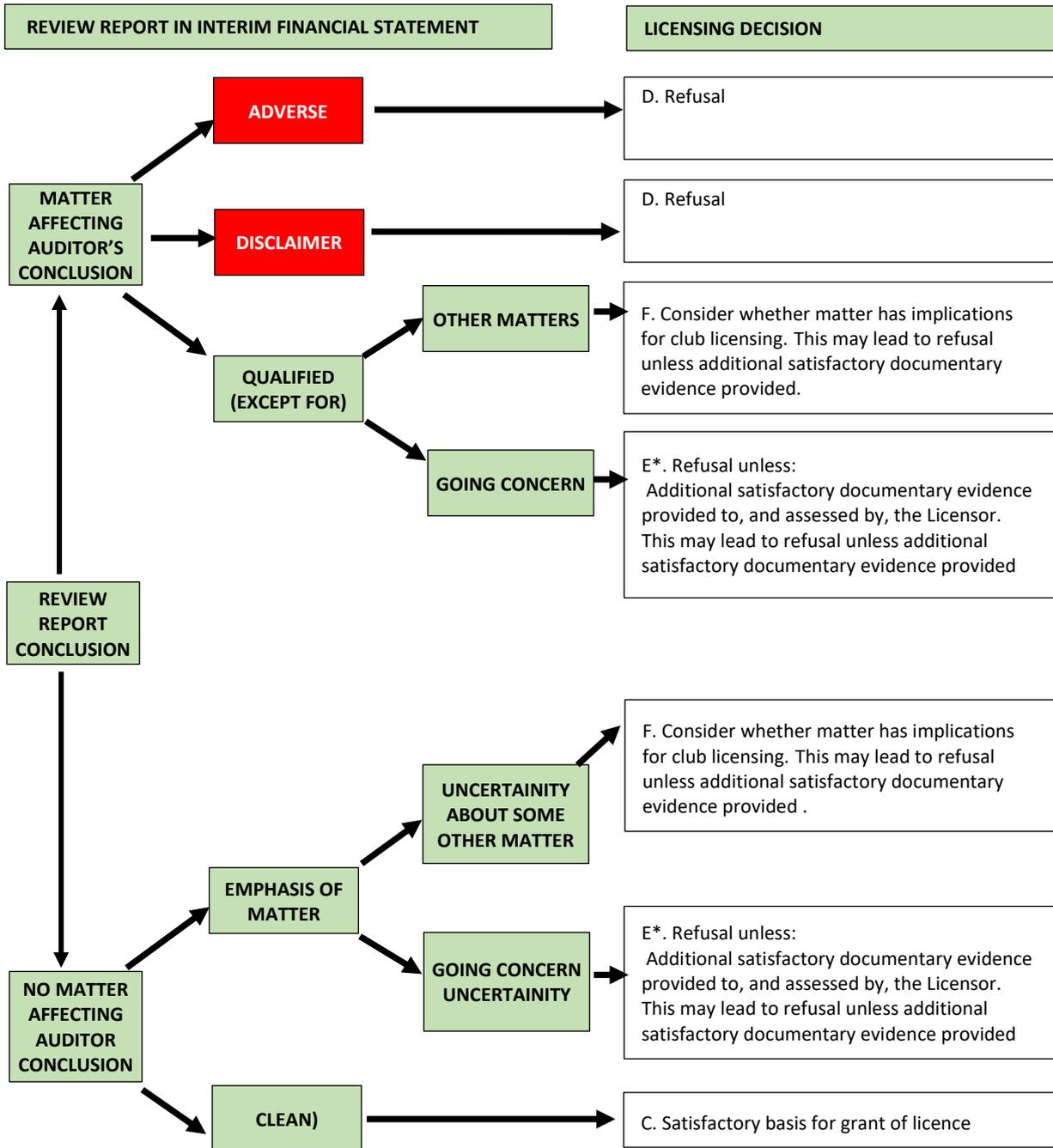


Other Matter

MATTERS	LICENSING DECISION
ANNUAL FINANCIAL STATEMENTS NOT SUBMITTED	REFUSAL
ANNUAL FINANCIAL STATEMENTS DO NOT MEET MINIMUM REQUIREMENTS	REFUSAL
ERRORS AND/OR EXCEPTIONS IN AUP REPORTING	MAY BE REFUSED

Annex 5 - Auditor's Review Report

Interim Financial Reporting: Diagrammatic Summary of Implications on the Licensing Decision of Different Modifications to the Auditor's Review Report



Other Matter

MATTERS	LICENSING DECISION
INTERIM REVIEW REPORT NOT SUBMITTED	REFUSAL
INTERIM REVIEW REPORT DO NOT MEET MINIMUM REQUIREMENTS	REFUSAL

Annex 6 - Clubs Payables and Overdues Payables

1. For the purpose of criterion F.03, payables are:-
 - i. Those amounts due to other football clubs arising from the direct costs of acquiring a player's registration. These include solidarity and training compensation as defined in the "FIFA Regulations for the Status and Transfer of Players" as well as clauses for future compensation.
 - ii. Final and binding decision of the FIFA Players' Status Committee, the FIFA Dispute Resolution Chamber (DRC), Qatar Sports Arbitration Tribunal (QSAT) and Court of Arbitration for Sport (CAS).
2. Agreements between clubs for the transfer of a player's registration often include clauses for future compensation payments dependent on certain conditions being met at some stage in the future (i.e. contingent liabilities). Typically, these clauses are related to the future 'success' of the player concerned and/or the new club he plays for – for example, number of appearances, goals scored, international caps, promotion of the club, avoiding relegation, qualification for Asian competition. Until a particular condition is actually met, the associated liability is not a payable and cannot be overdue.
3. Procedure governing claims related to training compensation and the solidarity mechanism
 - i. License Applicant are required to accrue the solidarity and training compensation entitlement in their account, regardless of whether there is a claim or there is a clause in the contract stating that the solidarity is the responsibility of the seller club.
 - ii. In line with the FIFA Regulations on the Status and Transfer of Players on Procedure governing claims related to training compensation and the solidarity (Article 5 and 6 of Annexe 6) only claims submitted and managed through TMS will be consider and applications submitted by any other means will not be considered.
 - iii. All license applicant shall check the "Claims" tab in TMS at regular intervals of at least every three days and pay particular attention to any petitions or requests for statements.
4. For purposes of F.03 assessment, in addition to the standard supporting documents such as creditor clubs extension letter and FIFA correspondences, other supporting evidence such as Licence Applicant payment advice, TMS statement on claims status, QFA/QSL payment document/internal confirmation and management declaration may be use by the Licensor an assessment tool.
5. The licence applicant must prepare and disclose the following information as a minimum in the Transfer Payables Table:
 - i. All transfer/loan amount which is still outstanding from previous years; and
 - ii. All claims/dispute cases before the competent authority under national law, FIFA Players' Status Committee, the FIFA Dispute Resolution Chamber (DRC), Qatar Sports Arbitration Tribunal (QSAT) and Court of Arbitration for Sport (CAS); and
 - iii. All Solidarity and Training Compensation accrued and/or payable; and

- iv. The Licence Applicant must disclose the all registration activities (loan /transfer) since the last financial year 1 July 2020 up to 31 March 2021/30 June 2021 in the transfer payables table, irrespective of whether there is an amount or amount outstanding.
6. The licence applicant must reconcile the AMOUNT DUE as per the transfers table to the figure in the financial statements balance sheet for 'Accounts payable to other clubs' (if applicable) or to the underlying accounting records.

Annex 7 - Employees Payables and Overdues Payables

1. For the purpose of criterion F.04, payables are:
 - i. Payables are all forms of consideration due in respect of employees as a result of contractual or legal obligation including wages, salaries, image rights, bonuses and other benefits due to employees
 - ii. Final and binding decision of the FIFA Players' Status Committee, the FIFA Dispute Resolution Chamber (DRC), Qatar Sports Arbitration Tribunal (QSAT) and Court of Arbitration for Sport (CAS)
2. For the purpose of criterion F.04, the term "employees" shall include but not be limited to:
 - i. All professional players according to the FIFA Regulations on Governing the Status and Transfer of Players
 - ii. Those staff identified in these present regulations.
3. Amounts payable will sometimes include amounts due to people who, for various reasons, are no longer employed by the applicant. Regardless of the way such payables are accounted for in the financial statements, they will fall within the framework of criterion F.04 which requires the obligation to be settled/paid within the period or duration stipulated in the contract and/or defined by law.
4. For purposes of F.04 assessment, in addition to the standard supporting documents such confirmation letter, extension letter and FIFA correspondences, other supporting evidence such as Licence Applicant payment advice, QFA/QSL payment document/internal confirmation and management declaration may be use by the Licensor as an assessment tool.
5. Preparation and information require in Employee List Table
 - i. All amounts payable which are still outstanding from previous years regardless whether they were employed during the year up to 31 March/30 June
 - ii. All claims/dispute cases before the competent authority under national law, FIFA Players' Status Committee, the FIFA Dispute Resolution Chamber, Qatar Sports Arbitration Tribunal (QSAT) and Court of Arbitration for Sport (CAS)
 - iii. The Licence Applicant must disclose all the employees since the last financial year 1 July 2020 until 31 March 2021/ 30 June 2021, this includes the employee who were employed at any time during the year i.e. not just those who remain at 31 March/30 June.
6. The licence applicant must reconcile the AMOUNT DUE as per the transfers table to the figure in the financial statements balance sheet for 'Accounts payable/due to employees' (if applicable) or to the underlying accounting records.