

Italian Club Licensing Manual

Version 2.0





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PART I Licensing Procedure

TITLE I Definitions and abbreviations

<i>Annual financial statements</i>	<u>Civil law Annual financial statements</u> or, where the Licence applicant exercises control over one or more companies, in accordance with Art. 2359 of the Italian Civil Code, <u>Annual consolidated financial statements</u> .
<i>Appeals Committee</i>	Licensing Appeals Committee.
<i>CCA</i>	<i>Camera di Conciliazione e Arbitrato per lo Sport presso il CONI</i> (Chamber of Conciliation and Arbitration for Sport of CONI).
<i>CONI</i>	<i>Comitato Olimpico Nazionale Italiano</i> (Italian Olympic Committee).
<i>Consob</i>	<i>Commissione Nazionale per le Società e la Borsa</i> (Public authority responsible for regulating the Italian securities market).
<i>Contractual and legal obligations</i>	The term includes, not only remuneration resulting from the labour contract, but also any other amount that may be due to an employee for contractual and legal obligations undertaken by the licence applicant and not directly pertaining to the labour contract (eg. the management of image rights etc.).
<i>Co.Vi.So.C</i>	<i>Commissione di Vigilanza sulle Società di Calcio Professionistiche</i> (The FIGC's professional football clubs financial regulator).
<i>FIFA</i>	<i>Fédération Internationale de Football Association</i> .
<i>FIGC</i>	<i>Federazione Italiana Giuoco Calcio</i> .
<i>First Instance Committee</i>	First Instance Licensing Committee.
<i>Licence</i>	UEFA Licence.
<i>Licence applicant</i>	Club which applies for a Licence.
<i>Licensee</i>	Licence applicant which has been granted a Licence.
<i>Licensing bodies</i>	The Licensing bodies are: <ul style="list-style-type: none"> ▪ The General Secretary of the FIGC; ▪ The Licensing Office; ▪ The Experts; ▪ The First Instance Committee; ▪ The Appeals Committee.



Licensing system	UEFA Club Licensing System.
Manual	Italian Club Licensing Manual - Version 2.0.
National sporting season	1 July - 30 June.
NOIF	<i>Norme Organizzative Interne Federali</i> (Internal rules and regulations of the FIGC).
Related parties	<p>The notion of related party which must be referred to is that contained in the international accounting principle IAS 24. As such, a party is related to an entity if:</p> <ul style="list-style-type: none"> a) directly, or indirectly through one or more intermediaries, the party: <ul style="list-style-type: none"> i. controls, is controlled by, or is under common control with, the entity (this includes parents, subsidiaries and fellow subsidiaries); ii. has an interest in the entity that gives it significant influence over the entity; or iii. has joint control over the entity; b) the party is an associate (as provided for by IAS 28) of the entity; c) the party is a joint venture in which the entity is a venturer (as provided for by IAS 31); d) the party is a member of the key management personnel of the entity or its parent; e) the party is a close member of the family of any individual referred to in a) or d); f) the party is an entity that is controlled, jointly controlled or significantly influenced by, or for which significant voting power in such entity resides with, directly or indirectly, any individual referred to in d) or e); or g) the party is a post-employment benefit plan for the benefit of employees of the entity, or of any entity that is a related party of the entity.
Sporting season	The UEFA season, 1 June - 31 May, unless specified otherwise.
UEFA	<i>Union des associations européennes de football.</i>
UEFA competitions	Official international club competitions organised by UEFA, excluding friendly matches.
UEFA official languages	English, French and German.



TITLE II Definition of the Licensing System

1. Enforcement

- 1.1 The Manual comes into force from the 2007/2008 Sporting season for the granting of the Licence necessary for the participation in the UEFA competitions of the 2008/2009 Sporting season.

2. General Principles

- 2.1 In accordance with the NOIF, clubs will only be admitted to participate in UEFA competitions if, in addition to having acquired the necessary sporting title, they have also been granted the Licence.
- 2.2 The Manual has been written in compliance with the principles established in the "UEFA Club Licensing Manual - Version 2.0" which was approved by the Executive Committee of UEFA on 21 September 2005.

The Manual contains the criteria and procedures which the Licence applicants are obliged to comply with in order to obtain the Licence.

- 2.3 The Licence applicant must be a duly incorporated football club which, at the start of the Sporting season to which the Licence refers, has attained at least three years affiliation to the FIGC. Its players must be registered with the FIGC and hold a sporting labour contract drafted according to the law and the relevant regulatory provisions. Such contracts must have been registered with the league to which the Licence applicant belongs.

The Licence applicant is responsible for the:

- participation of its football team in national and international competitions;
 - transmission to the Licensing Office of the documentation necessary in order to prove the fulfilment of the criteria provided for by the Manual;
 - transmission to the Licensing Office of all the information requested in order to assess the fulfilment of the criteria provided for by the Manual;
 - due accountability of its books, with specific indication of the compensation paid to the players arising from Contractual or legal obligations and all the revenues arising from gate receipts.
- 2.4 The Licence must be applied for by all clubs enrolled in the Serie A championship and it may be applied for by any club enrolled in the Serie B championship.
- 2.5 The Licence is granted by the FIGC, on the basis of the regulations imposed by UEFA, and is valid for one Sporting season only.



2.6 The Licence applicant accepts the provisions of the Manual, and in particular it is obliged to:

- accept the spot-checks and/or inspections ordered by UEFA and/or the competent Licensing bodies before and after the granting of the Licence;
- accept the disciplinary sanctions imposed by the competent bodies as provided for by the Manual;
- accept the decisions of the Licensing bodies;
- accept the jurisdiction of the CCA to settle any controversy regarding the interpretation and application of the Manual in relation to the refusal or withdrawal of the Licence;
- observe the rules and regulations of the FIGC and every other provision applicable within the scope of the FIGC.

2.7 The objectives of the Licensing system are:

- the improvement of the level of European football and the organisational standards of football clubs;
- the promotion of training and education of young players;
- the improvement of infrastructure, with particular attention to safety conditions and the quality of spectator and media facilities;
- the improvement of the economic and financial capabilities of football clubs, increasing their transparency and credibility for the benefit of the whole of football;
- guaranteeing financial fair play in the competitions;
- safeguarding the continuity of international competitions for one season;
- encouraging the development of benchmarking for clubs throughout Europe in relation to the criteria provided for by the Manual.

3. Criteria

3.1 The criteria which the Licence applicant must comply with in order to obtain the Licence are divided into five categories:

- Sporting criteria;
- Infrastructure criteria;
- Personnel and Administrative criteria;
- Legal criteria;
- Economic-financial criteria.

3.2 The criteria of each category are classified according to three different grades which reflect their different nature:

- **“A” Criteria:** Criteria marked by the letter “A” are binding for all Licence applicants. The non-fulfilment of only one of these criteria results in the refusal of the Licence.
- **“B” Criteria:** Criteria marked by the letter “B” are binding for all Licence applicants. The non-submission or incomplete submission of documentation in relation to such criteria does not result in the refusal of the Licence.

Where a “B” criterion is not fulfilled, the Licensing Office, in agreement with the relevant Expert, sends an official warning to the violating club, indicating a deadline within which the requirement must be fulfilled. Where, upon expiry of the deadline, the club has still not rectified the situation, the Licensing Office shall notify the First Instance Committee, which, having evaluated the gravity of the situation, may refer the club to the *Procura Federale* (Prosecutor of the FIGC) for its referral to the *Commissione Disciplinare* (Disciplinary Committee).

- **“C” Criteria:** Criteria marked with the letter ‘C’ are best practice recommendations and their non-fulfilment does not result in any disciplinary action nor the refusal of the Licence.

3.3 The FIGC may upgrade the criteria, and for each category new criteria not provided for by the *UEFA Club Licensing Manual - Version 2.0* may be introduced.

TITLE III Organisation of the Licensing System

4. Licensing Bodies

4.1 The FIGC defines the deadlines for the licensing procedure and appoints the Licensing bodies.

4.2 The Licensing bodies are:

- The General Secretary of the FIGC;
- The Licensing Office;
- The Experts;
- The First Instance Committee;
- The Appeals Committee.

4.3 The Licensing bodies and all persons who collaborate in any way with the Licensing Office in relation to the licensing procedure are bound by strict confidentiality rules.

4.4 The President of the FIGC, in agreement with the Vice-Presidents, appoints the Licensing and Deputy Licensing Manager, as well as the Experts.

4.5 The General Secretary of the FIGC is in charge of supervising the entire licensing procedure.

4.6 The Licensing Office is required to:

- assist, verify and monitor the actions of Licence applicants in relation to obtaining the Licence;
- monitor the correct implementation of the licensing procedure;
- provide administrative support to the other Licensing bodies;
- coordinate the work of the Experts and other persons involved in the licensing procedure;
- guarantee the necessary link with the other offices of the FIGC and the relevant leagues;
- share information and expertise with the licensing departments of other UEFA member associations and UEFA itself.

The Licensing Office is assisted by a Communications Manager and Deputy Communications Manager for external communications, both of whom are appointed by the President of the FIGC.

4.7 The Experts must have specific expertise in the subject matter of the Manual; in particular, the Sporting Expert must have an established experience in youth football gained at either a football club or within a FIGC organisation; the Infrastructure Expert must be registered, for a period of at least five years, in the *Albo degli ingegneri o architetti* (Register of Chartered Engineers or Architects) and have a specific professional experience in sporting venues; the Personnel and Administrative Expert must have an established professional experience gained at either a football club or within a FIGC organisation; the Legal Expert must be registered, for a period of at least five years, in the *Albo degli avvocati* (Register of Certified Lawyers); the Economic-Financial Expert must be registered, for a period of at least five years, in the *Albo professionale dei dottori commercialisti* (Register of Certified Accountants) and the *Registro dei revisori contabili* (Register of Certified Auditors).

The Experts are required to:

- evaluate the conformity of the Licence applicants in respect of the criteria provided for by the Manual, based on the documentation submitted by the Licence applicants or on the inspections ordered by the Licensing Office;
- prepare a report for the First Instance Committee on each Licence applicant;
- prepare a report for the Appeals Committee on each appealing club;
- provide technical assistance to the other Licensing bodies and UEFA.

The role of Expert is incompatible with any employment within professional football clubs or leagues, or with any other position representing potential conflicts of interest.

- 4.8** The First Instance Committee and the Appeals Committee are nominated by the Executive Committee of the FIGC for a two year period.

The members of both Committees must meet the good reputation and competence standards.

Members of other Licensing bodies cannot also be nominated as members of the First Instance Committee or the Appeals Committee.

The position of a member of the First Instance Committee or the Appeals Committee is incompatible with any other duty or appointment within the FIGC or a league, with exception to members of the FIGC's regulatory committees for the control of football clubs.

- 4.9** The members of the First Instance Committee and the Appeals Committee must be in a position of complete independence, autonomy and disjunction from the Licence applicants. A member of either Committee will not be considered to be independent, autonomous or disjunctive, if he or any relative or in-law within the fourth degree is an employee, shareholder, business partner, sponsor or consultant of a Licence applicant. The foregoing examples are illustrative and not exhaustive.

In any case, all members of the committees are obliged to declare any conflict of interest with a Licence applicant and must abstain from all discussions and votes relative to that same Licence applicant.

- 4.10** A member of the First Instance Committee or the Appeals Committee who does not participate, without good reason, in more than three consecutive meetings called by the committee to which he is a member, incurs the loss of the position.

- 4.11** The First Instance Committee decides whether or not a Licence applicant should be granted the Licence.

The decision is based on the documentation submitted by the Licence applicant and the report prepared by each single Expert, in accordance with the deadlines and procedures provided by the *Regulation for Decision Making Procedures* (Appendix I).

- 4.12** The First Instance Committee is composed of the President of the Co.Vi.So.C, who presides over the committee, and by the other members of the Co.Vi.So.C. Two further members, one of whom is the Vice-President, are nominated from individuals who are registered in the *Albo degli ingegneri o architetti* (Register of Chartered Engineers or Architects) and have specific professional experience in sporting venues. At least one member of the First Instance Committee must be registered in the *Albo degli avvocati* (Register of Certified Lawyers) with at least ten years professional experience and there must also be a member who is registered in the *Registro dei revisori contabili* (Register of Certified Auditors).

- 4.13** The First Instance Committee is summoned by the President and is validly constituted in the presence of at least five members, including the President or the Vice-President, as well as at least one of the members who has professional experience in sporting venues.



- 4.14** The decisions of the First Instance Committee are taken by the majority of the members present and have to be justified and in writing. In the case of an equal number of votes the President will have the casting vote.

Video and teleconference devices may be used for the meetings of the First Instance Committee.

- 4.15** The Appeals Committee is the body which passes judgement on appeals against the decisions to refuse or withdraw a Licence by the First Instance Committee.

The decision is based on the documentation submitted by the appealing club and the report prepared by each single Expert, in accordance with the deadlines and conditions provided by the *Regulation for Decision Making Procedures* (Appendix I).

- 4.16** Appeals to the Appeals Committee can be made by Licence applicants who were refused the Licence in the first instance, or by Licensees who have had their Licence withdrawn.

- 4.17** Under no circumstances is any club allowed to appeal against the granting of the Licence to another club.

- 4.18** The Appeals Committee is composed of a President, a Vice-President and by five other members. Among the members of the Appeals Committee, at least one must be registered in the *Albo degli avvocati* (Register of Certified Lawyers) with at least ten years professional experience, one must be registered in the *Registro dei revisori contabili* (Register of Certified Auditors) and two must be registered in the *Albo degli ingegneri o architetti* (Register of Chartered Engineers or Architects) and have specific professional experience in sporting venues. The President is chosen from the members registered in the *Albo degli avvocati* (Register of Certified Lawyers) and the Vice-President is chosen from the members with sporting venue expertise.

- 4.19** The Appeals Committee is summoned by the President and is validly constituted in the presence of at least five members, including the President or the Vice-President, as well as at least one of the members who has professional experience in sporting venues.

- 4.20** The decisions of the Appeals Committee are taken by the majority of the members present and have to be justified and in writing. In the case of an equal number of votes the President will have the casting vote.

Video and teleconference devices may be used for the meetings of the Appeals Committee.

- 4.21** Any dispute regarding the refusal or withdrawal of the Licence, arising between the FIGC and a Licence applicant or Licensee, following the verdict of the Appeals Committee, shall be exclusively devolved for judgement by an arbitration panel established in accordance with the appropriate rules of the CCA.

5. Obligations of the Licence applicants and examinations

- 5.1** The procedure provided for by the Manual in order to grant the Licence is based on declarations undersigned by the legal representative of the Licence applicant and the submission of documentation proving the fulfilment of determined requirements.

The Licence applicant is required to complete the forms and statements prepared by the Licensing Office.

- 5.2** Together with the submission of the Licence application, a declaration duly signed by the Licence applicant's legal representative, regarding the truthfulness and accuracy of the information, must be filed with the Licensing Office.

- 5.3** The FIGC and the Licensing bodies guarantee the Licence applicant the utmost confidentiality regarding information received during the licensing procedure.

- 5.4** The Licensing Office and the Experts verify the completeness of the information submitted by the Licence applicant and its capacity to demonstrate the fulfilment of the necessary requirements.

- 5.5** The Licensing Office, by means of its staff or delegates, can perform spot-checks and/or inspections at the Licence applicant's premises and/or other places where its sporting activity is carried out.

- 5.6** In performing its examinations, the Licensing Office utilizes the collaboration and assistance of other departments of the FIGC and the leagues to which the Licence applicants belong.

Furthermore, the Licensing Office may request the Licence applicant to produce additional documents to those already submitted or to perform specific interventions as indicated by the Experts in order to rectify possible non-fulfilments arising from the declarations and/or documentation submitted.

- 5.7** The inspections of the economic-financial criteria may be delegated by the Licensing bodies to the Co.Vi.So.C Inspectors.

- 5.8** In order to ensure that the licensing procedure has been correctly performed and the Licence was awarded correctly at the time of the final and binding decision, UEFA and/or its nominated bodies/agencies may conduct spot checks at the Licensing Office to verify the acts of the procedure, or in the presence of a member of the Licensing Office, they may perform spot checks with the Licensees at their premises.

If an irregularity is ascertained, UEFA will take the actions deemed necessary.

- 5.9** The Manual is written in English and Italian.

In the event of any discrepancy in interpretation, the English version, approved by UEFA, is the authoritative text.



- 5.10** The Licensing bodies which, during the course of the licensing procedure discover violations of FIGC regulations or disciplinary offences, connected to the violation of the provisions of the Manual, transmit the acts to the *Ufficio Indagini* (Investigative Office of the FIGC) or the *Procura Federale* (Prosecutor of the FIGC) in order to take the actions deemed necessary.

6. The Core Process

- 6.1** The core process (Appendix II) begins with the distribution, by the Licensing Office to the clubs, of the forms and a complete list of the required documentation including the indication of the deadlines of the procedure.
- 6.2** The Licence applicant must submit its application and the required documentation within the deadlines fixed by the Licensing Office.
- 6.3** The Licence applicant has the possibility to submit additional documentation or supplementary information within the final peremptory deadline fixed by the Licensing Office.
- 6.4** The Experts examine the acts and prepare, for each Licence applicant, a report to transmit to the First Instance Committee within the deadline fixed by the Licensing Office.
- 6.5** Within seven days prior to the period in which the First Instance Committee convenes to deliberate, the Licence applicant transmits a declaration to the Licensing Office in which it testifies whether or not, from its statutory closing date (or from the closing date of the interim financial statements, if applicable), any events or conditions of major economic importance have occurred that may have an adverse impact on the economic, patrimonial and financial situation of the Licence applicant (criterion F.05).
- 6.6** The First Instance Committee, having examined the documentation and reports of the Experts, decides whether or not to grant the Licence within the deadline fixed by the Licensing Office.
- The decision not to grant the Licence must be succinctly justified and communicated, even only by fax, to the Licence applicant.
- 6.7** By and no later than five days from the communication of the Licence refusal and the relative grounds, the Licence applicant may lodge an appeal to the Appeals Committee against the decision. The appeal must be sent by fax and by registered post with return of receipt, and must include the documentation demonstrating the grounds of appeal.
- 6.8** Within the deadline fixed by the Licensing Office, the Appeals Committee, having examined the documentation and the reports prepared by the Experts on the Licence applicant's appeal, pronounces its verdict regarding the granting of the Licence.

The refusal of the Licence must be succinctly justified and communicated to the appealing club, even only by fax. Within the peremptory deadline of two days, the appealing club is entitled to file an arbitration procedure in accordance with the applicable rules of the CCA.





- 6.9** Any dispute regarding the refusal of the Licence, arising between the FIGC and a Licence applicant, following the verdict of the Appeals Committee, shall be exclusively devolved for judgement by an arbitration panel established in accordance with the appropriate rules of the CCA.
- 6.10** The Licensing Office transmits the list of licensed clubs for the following Sporting season to UEFA by and no later than the deadline established by UEFA.

7. Extraordinary Procedure

- 7.1** Where, on April 15, there is still the possibility that one or more Serie B clubs who have not already applied for the Licence, or one or more Serie C clubs, can still qualify for the UEFA Cup via the *Coppa Italia*, these clubs will be subject to an extraordinary procedure for their possible admission into the UEFA Cup for the following Sporting season, under the conditions outlined by the following articles.
- 7.2** By August 31 of the year preceding the Sporting season to which the Licence refers, UEFA defines the minimum criteria to be fulfilled for the extraordinary procedure and communicates them to the FIGC.
- 7.3** By April 15, the Licensing Office informs UEFA in writing of the Serie B or C clubs that still have the possibility of qualifying for the UEFA Cup of the following Sporting season.
- 7.4** UEFA may modify the previously established minimum criteria, by taking into account the criteria prescribed by the Manual in force, as well as the status of the club(s) to which the extraordinary procedure may apply.
- Furthermore, UEFA fixes the deadlines of the procedure and communicates them to the FIGC.
- 7.5** The Licensing Office is responsible for informing the club(s) concerned of the criteria established by UEFA as well as the deadlines of the procedure.
- 7.6** The club concerned must submit the required documentation to the Licensing Office within the deadlines indicated by UEFA.



7.7 The Licensing bodies examine the fulfilment of the established criteria by the club concerned and transmit the following documentation to UEFA within the deadlines that it has indicated:

- the request, undersigned by the legal representative of the club, to apply for the extraordinary procedure in order to enter the UEFA Cup;
- the recommendation of the First Instance Committee regarding the fulfilment by the concerned club of the minimum criteria established by UEFA;
- the documentation produced by the club proving the fulfilment of the necessary requirements;
- any further documentation requested by UEFA during the extraordinary procedure.

Upon request by UEFA, the aforementioned documentation will have to be transmitted in one of the UEFA official languages.

7.8 UEFA bases its decision on the recommendation expressed by the First Instance Committee and the documentation produced by the concerned club.

7.9 Should all the relevant criteria be fulfilled and the club ultimately qualifies on the basis of its sporting results, UEFA will grant a special permission allowing the club to participate in the UEFA Cup.

UEFA's decision will be communicated to the FIGC, who is obliged to forward it to the concerned club.

7.10 Within 10 days of the communication of the decision to the FIGC, the club may lodge an appeal with UEFA. Such appeal must be sent to UEFA by registered post and in advance by fax, with a copy being sent to the FIGC by fax.

7.11 UEFA may execute spot-checks, also at the premises of the concerned club(s), in relation to the extraordinary procedure.

7.12 If a concerned club is eliminated from the *Coppa Italia* during the extraordinary procedure, the FIGC is obliged to immediately notify UEFA of this, and the extraordinary procedure will be deemed to be automatically terminated and cannot be restarted at a later date.

8. Conditions of the Licence

8.1 The Licence is granted to the Licence applicants who demonstrate the fulfilment of the prescribed requirements, within the deadlines and according to the conditions provided for by the Manual.

8.2 The Licence is valid only for the Sporting season for which it has been granted.



8.3 A Licence expires without prior notice in the following cases:

- a) the Licensee is not admitted to its relative division as decided by the competent bodies of the FIGC;
- b) the Licensee terminates its sporting activity;
- c) the Licensee loses its affiliation to the FIGC;
- d) the dissolution of the division in question.

8.4 A Licence may be withdrawn if:

- a) during the Sporting season, any of the essential requirements for which the Licence was granted are no longer satisfied; under such circumstances, the granting of the Licence for the following Sporting season will be subject to an inspection in order to ascertain whether the unfulfilled criterion or criteria have since been rectified.
- b) the untruthfulness of documentation submitted in relation to the granting of the Licence is ascertained;
- c) the alteration or falsification, even partial, of documents submitted in relation to the granting of the Licence is ascertained;
- d) insolvency is declared and/or ascertained, unless the judicial authorities allow the temporary continuation of the practice of the company;
- e) the obligations or provisions of the Manual are violated.

8.5 If, during the Sporting season, any of the situations at Art. 8.4 of the Manual transpire, the Licensing Office, in agreement with the Experts, shall request the Licensee to take the necessary corrective measures, circumstances permitting, indicating a deadline within which the situation must be rectified; where the Licensee hasn't rectified the situation, the Licensing Office shall inform the First Instance Committee.

The First Instance Committee, having evaluated the gravity of the situation, may order the immediate withdrawal of the Licence providing well-founded reasons.

8.6 The decision to withdraw the Licence must be promptly communicated to the concerned Licensee; the communication can even be made by fax.

8.7 An appeal can be lodged with the Appeals Committee against the decision to withdraw the Licence by and no later than five days from the communication of the decision and the relative grounds.

The appeal must be sent by registered post with return of receipt, and must include the documentation demonstrating the grounds of appeal.

The appeal does not have a delaying effect on the withdrawal of the Licence.

8.8 The Appeals Committee, having examined the documentation and the reports prepared by the Experts on the club's appeal, pronounces its verdict in writing and communicates this to the appealing club, even only by fax. Within the peremptory deadline of two days, the appealing club is entitled to file an arbitration procedure in accordance with the applicable rules of the CCA.

- 8.9** If a Licence is withdrawn, the Licensing Office must inform UEFA without delay.
- The relevant sporting judicial bodies of UEFA will take the actions deemed necessary regarding the club's participation in the current UEFA competition.
- 8.10** The Licence cannot be transferred to another club.
- 8.11** If, at the end of the Sporting season, a club which has been refused the Licence qualifies for a UEFA competition based on its sporting results, the right to participate in the competition in question will be assigned to:
- a) the other *Coppa Italia* finalist, if the winner of the *Coppa Italia* was not granted the Licence and provided that such other finalist has been granted the Licence;
 - b) in all other cases, the Licensee which follows by ranking according to the final league table of the Serie A championship.

9. Admission to UEFA Competitions

- 9.1** The granting of the Licence does not exempt the Licensee from the obligation to fulfil the regulations of the relevant UEFA competitions.
- Should such regulations not be fulfilled, the Licensees are sanctioned by UEFA or eliminated from UEFA competitions.
- 9.2** The admission process for UEFA competitions falls under the sole jurisdiction of UEFA.
- 9.3** The final decision regarding the admission of a club to participate in a UEFA competition is made by the relevant bodies of UEFA.
- An appeal can be made against such a decision in accordance with UEFA Statutes.
- 9.4** If a club qualifies for a UEFA competition by virtue of the UEFA Fair Play competition, it will only be allowed to participate in such competition if it has been granted a Licence.

10. Sanctions

- 10.1** A club which is responsible for the violation of the obligations and provisions of the Manual is liable to punishment with a fine or the deduction of one or more points in accordance with Art. 13 letters b) and f) of the *Codice di Giustizia Sportiva* (Code of Sporting Justice) or subsequent amendments.
- 10.2** The submission of the Licence application after the established deadline or the failure to apply for the Licence by a Serie A club constitutes a disciplinary offence and is punished with a fine, in accordance with Art. 13 letter b) of the *Codice di Giustizia Sportiva* (Code of Sporting Justice) or subsequent amendments, or in the case of recidivism with the deduction of one point in accordance with Art. 13 letter f) of the *Codice di Giustizia Sportiva* (Code of Sporting Justice) or subsequent amendments.
- 10.3** A club which is responsible for violating Art. 3.2 letter b) of the Manual is punished with a fine in accordance with Art.13 letter b) of the *Codice di Giustizia Sportiva* (Code of Sporting Justice) or subsequent amendments.

Where there is a repetition of a violation in relation to the non-fulfilment of the same “B” criterion during the subsequent Sporting season, the size of the fine is increased up to three times that already imposed for the first violation; in the case of further recidivism in successive Sporting seasons, in addition to the application of a fine which is not inferior to the one previously applied, the sanction of the deduction of one point is also applied.

- 10.4** A club which is responsible for violating Art. 8.4 letters b) and c) of the Manual, without prejudice to the possibility to withdraw the Licence, is punished with a fine or the deduction of one or more points in accordance with Art. 13 letters b) and f) of the *Codice di Giustizia Sportiva* (Code of Sporting Justice) or subsequent amendments. In the case of recidivism both of the sanctions are applied.
- 10.5** A club responsible for violating Art. 8.4 letter a) of the Manual and the non-observance of the deadline established in accordance with paragraph one of Art. 8.5 of the Manual, without prejudice to the possibility of withdrawing the Licence, is punished with a fine in accordance with Art.13 letter b) of the *Codice di Giustizia Sportiva* (Code of Sporting Justice) or subsequent amendments.
- 10.6** The submission to the disciplinary bodies arises from the *Procura Federale* (Prosecutor of the FIGC) upon the indication of the Licensing Office.

PART II Criteria and requirements

TITLE I Sporting Criteria

11. General Principles

11.1 The promotion and organisation of the activity of youth players represents a fundamental prerequisite for the improvement and the development of football as a whole.

In particular, the sporting criteria are aimed at achieving the following objectives:

- the promotion of youth football in Italy through:
 - the increase in the resources invested in youth football;
 - the improvement of organisational structures, facilities and sporting equipment;
 - continuous improvement of the quality of coaches and technical training programmes for youth players;
 - the development of medical support for players;
 - the implementation of suitable educational programmes for youth players, aimed at encouraging the completion of regular school education and/or their gradual introduction into working life.
- the promotion of Fair Play and mutual understanding between referees, management, coaches and players.

11.2 Criteria and requirements

- **S.01 A YOUTH DEVELOPMENT PROGRAMME**
- **S.02 A YOUTH TEAMS**
- **S.03 A EDUCATION OF YOUTH PLAYERS**
- **S.04 A MEDICAL CARE**
- **S.05 B RELATIONS WITH THE REFEREEING SYSTEM**
- **S.06 C ANTI-RACISM POLICY**

Criterion and grade	Description	Declarations and documents
S.01 A	YOUTH DEVELOPMENT PROGRAMME	
	<p>The activity of the youth sector must be regulated by a sporting, educational and professional development programme for young players, which contains at least the following aspects:</p> <ul style="list-style-type: none"> ▪ Objectives of the youth sector; ▪ Organisation of youth sector (organisational chart); ▪ Personnel involved (technical, medical, administrative etc.); ▪ Infrastructure available for the youth sector (training and match facilities etc.); ▪ Financial resources (budget, resources invested in proportion to revenues etc.); ▪ Football education programme for the different age groups; ▪ Education programme on the "Laws of the game"; ▪ Medical support for youth players; ▪ Appraisal process to evaluate the results and achievements of the set objectives; ▪ Validity of the programme (at least 3 years but a maximum of 7 years). <p>The youth development programme must be in writing and be approved by the FIGC.</p> <p>The FIGC reserves the right to verify on an annual basis that the youth development programme is respected, and if necessary withdraw its approval.</p>	<p>Youth Development Programme.</p> <p><i>Where the youth development programme has already been previously submitted to the Licensing Office and has been approved by the FIGC, it will be sufficient to submit a declaration that testifies that the programme is still valid and has not been modified¹.</i></p>

¹ The presentation of a new youth development programme is deemed necessary in the following cases:

- The withdrawal of the approval by the Licensing bodies due to the non-fulfilment of the programme;
- The expiry of the programme's validity;
- The modification of the minimum content of the programme.



Criterion and grade	Description	Declarations and documents
S.02 A	YOUTH TEAMS	
	<p>The Licence applicant is obliged to participate in the official competitions of the following youth teams recognised by the FIGC, having at least one team per age group:</p> <ul style="list-style-type: none"> ▪ <i>Primavera</i> (16 - 19 years old) ▪ <i>Allievi</i> (14 - 16 years old) ▪ <i>Giovanissimi</i> (12 - 14 years old) ▪ <i>Esordienti</i> (10 - 12 years old) ▪ <i>Pulcini</i> (8 - 10 years old) <p>All the players belonging to the above age groups must be duly registered with the FIGC.</p> <p>For the <i>Esordienti</i> and <i>Pulcini</i> age groups, the participation in the relevant tournaments by youth teams belonging to clubs linked to the Licence applicant by a formal collaboration/affiliation agreement is permitted, provided that the affiliated club has the minimum qualification of "<i>Scuola di Calcio</i>" (official recognition attributed by the FIGC) and is based in the same province as the Licence applicant. In this case, the collaboration/affiliation relationship must expressly provide for:</p> <ul style="list-style-type: none"> ▪ the teams' participation in the relative official tournaments, and in accordance with the rules and regulations of the FIGC; ▪ the presence of a qualified technical and medical staff (in accordance with criteria P.15, P.16, P.17, P.20, P.21); ▪ the necessary technical and financial support by the Licence applicant. 	<ul style="list-style-type: none"> ▪ List of the teams participating in <i>Primavera</i>, <i>Allievi</i> and <i>Giovanissimi</i> championships in addition to <i>Esordienti</i> and <i>Pulcini</i> tournaments, indicating whether they belong to the Licence applicant or an affiliated club. ▪ Report on the content of the collaboration / affiliation agreements with other clubs for the development of youth football, accompanied by a copy of these agreements.

Criterion and grade	Description	Declarations and documents
S.03 A	EDUCATION OF YOUTH PLAYERS	
	<p>The Licence applicant must promote and support the education of youth players, guaranteeing them the possibility to complete their mandatory school education and to continue with their studies.</p> <p>In particular, for players under the age of 16 that are registered with a club that does not have its headquarters in the same region as that in which a player's parents reside, the Licence applicant must demonstrate its ability to guarantee optimum living conditions in respect of board and lodging, schooling, free time and education.</p>	Declaration testifying the Licence applicant's commitment to promoting and supporting the education of youth players.

Criterion and grade	Description	Declarations and documents
S.04 A	MEDICAL CARE	
	All the Licence applicant's registered players must undergo medical and diagnostic examinations, including cardiovascular screening, as provided for by the legislation and regulations in force, at least on a yearly basis.	Declaration testifying that all registered players undergo medical examinations as provided for by the legislation and regulations in force.

Criterion and grade	Description	Declarations and documents
S.05 B	RELATIONS WITH THE REFEREEING SYSTEM	
	<p>The Licence applicant is responsible for the participation of its players, coaches and management in the periodic meetings with referees organised by the FIGC, aimed at the exchange of views and information in relation to technical and disciplinary aspects of the matches they organise.</p> <p>The participation at such meetings is obligatory for the head coach of the first team (or the assistant coach of the first team) and the captain of the first team (or his replacement).</p>	Certificate of participation in the meetings, issued by the FIGC



Criterion and grade	Description	Declarations and documents
S.06 C	ANTI-RACISM POLICY	
	The Licence applicant is encouraged to implement an anti-racism programme that is in conformity with the guidelines proposed by FARE (<i>Football Against Racism in Europe</i>), an organisation dedicated to the fight against racism, and approved by UEFA (Appendix III).	Action plan against racism.

TITLE II Infrastructure Criteria

12. General Principles

- 12.1** Further to the new provisions of UEFA, the minimum requirements necessary in order to guarantee the optimum use and safety of stadiums are contained in one single document - UEFA Stadium Infrastructure Regulations - based upon which stadiums are certified and classified in a given category.

In particular, the infrastructure criteria are aimed at the achievement of the following objectives:

- ensuring that clubs have a certified stadium available for UEFA competitions, with particular attention being given to safety conditions and the quality of spectator and media facilities;
- ensuring that clubs have suitable training facilities available that guarantee the complete implementation of the training programme of the first team and the youth sector.

12.2 CRITERIA AND REQUIREMENTS

- **I.01 A** AVAILABILITY OF A CERTIFIED STADIUM
- **I.02 A** AVAILABILITY OF TRAINING FACILITIES
- **I.03 B** REQUIREMENTS OF THE TRAINING FACILITIES
- **I.04 B** UPDATED INFORMATION



Criterion and grade	Description	Declarations and documents
I.01 A	AVAILABILITY OF A CERTIFIED STADIUM	
	<p>The Licence applicant must have a stadium available to play UEFA competitions. This stadium may be:</p> <ul style="list-style-type: none"> a) owned by the Licence applicant, or b) owned by others. <p>Where the stadium is not the property of the Licence applicant, it must provide a written contract or usage agreement with the owner of the stadium in which it usually plays its championship matches (<i>usual stadium</i>). This contract, or usage agreement, must guarantee the Licence applicant the use of the stadium for UEFA competitions until the end of the National sporting season subsequent to the one in which the Licence is applied for.</p> <p>The stadium must be certified in accordance with the "UEFA Stadium Infrastructure Regulations" and fulfil the infrastructure requirements provided for by Appendix IV.</p> <p>If the <i>usual stadium</i> of the Licence applicant is not in conformity with the prescribed provisions and/or is not available, the Licence applicant must indicate an alternative stadium, providing evidence of its availability and eligibility by virtue of the documentation indicated in the adjacent column. In this case, where, subsequent to the granting of the Licence, the conformity of the <i>usual stadium</i> with the provisions of the Manual (certification in accordance with the "UEFA Stadium Infrastructure Regulations" and the fulfilment of the infrastructure requirements provided for by Appendix IV) is demonstrated, the Licensee may request an authorisation to use this stadium for UEFA competitions. This authorisation is granted by the FIGC in agreement with UEFA.</p>	<p><u>Usual Stadium:</u></p> <ul style="list-style-type: none"> ▪ Certification proving the Licence applicant's ownership of the stadium; or a contract or usage agreement with the owner of the stadium which it intends to use, which is valid at least until the end of the National sporting season subsequent to the one in which the Licence is applied for. ▪ Licence for use or trading licence; ▪ Certification issued in accordance with the "UEFA Stadium Infrastructure Regulations" and the documentation proving the fulfilment of the infrastructure requirements provided for by Appendix IV. <p><u>Alternative Stadium:</u></p> <ul style="list-style-type: none"> ▪ Authorisation to use the stadium issued by the competent <i>Prefetto</i> (Chief Officer) valid until at least the end of the National sporting season subsequent to the one in which the Licence is applied for; ▪ Authorisation to use the stadium issued by the owner of the stadium valid until at least the end of the National sporting season subsequent to the one in which the Licence is applied for; ▪ Written agreement with the club that usually plays its championship matches in the stadium; ▪ Certification issued in accordance with the "UEFA Stadium Infrastructure Regulations" and the documentation proving the fulfilment of the infrastructure requirements provided for by Appendix IV.



Criterion and grade	Description	Declarations and documents
I.02 A	AVAILABILITY OF TRAINING FACILITIES	
	<p>The Licence applicant must have the use of training facilities available for its first team and its youth sector until the end of the National sporting season subsequent to the one in which the Licence is applied for. These facilities may be:</p> <ul style="list-style-type: none"> a) owned by the Licence applicant, or b) owned by others. <p>Where the training facilities are not the property of the Licence applicant, it must provide a written contract or usage agreement with the owner(s) of the training facilities used. Such documents must guarantee all the teams of the Licence applicant that participate in competitions recognised by the FIGC, the use of the training facilities until the end of the National sporting season subsequent to the one in which the Licence is applied for.</p>	<p>Certification proving the ownership of the facilities by the Licence applicant; or a written contract or usage agreement for the facilities to be used which is valid at least until the end of the National sporting season subsequent to the one in which the Licence is applied for.</p>

Criterion and grade	Description	Declarations and documents
I.03 B	REQUIREMENTS OF THE TRAINING FACILITIES	
	<p>The training facilities of the first team and the youth sector must be equipped with:</p> <ul style="list-style-type: none"> ▪ training pitches; ▪ dressing rooms for players with sanitary facilities and showers; ▪ dressing rooms for coaches with sanitary facilities and showers; ▪ storeroom for materials and various equipment; ▪ first aid room with its own sanitary facilities; ▪ maintenance room with air conditioners and water treatment systems; ▪ parking for athletes and instructors <p>of a number and size consistent with the number of registered members, in order to guarantee the complete implementation of the youth development programme approved by the FIGC (criterion S.01).</p>	<ul style="list-style-type: none"> ▪ Description of the characteristics of the training facilities; ▪ Declaration confirming that the training facilities comply with the youth development programme; ▪ Schedule for the use of the available training facilities.



Criterion and grade	Description	Declarations and documents
I.04 B	UPDATED INFORMATION	
	Both during the licensing procedure and after the Licence has been granted, the club is obliged to inform the Licensing Office, in writing and without delay, of any variation pertinent to the infrastructure criteria, in respect of the situation previously indicated to the Licensing Office.	Relative declarations and documentation.

TITLE III Personnel and Administrative Criteria

13. General Principles

- 13.1** The long-term growth of a professional football club requires the constant improvement of its administrative / organisational structure, by virtue of identifying new company profiles and functions, adding increasingly qualified professional figures to its staff and investing in the training of existing personnel.

In particular, the personnel and administrative criteria are aimed at the achievement of the following objectives:

- gradual increase in the quality of professional football club management;
- increase in the professional level of the various figures involved;
- spur clubs to recruit competent professionals with an abundant wealth of knowledge, expertise and experience;
- guarantee the assistance of highly qualified coaches and medical staff for the players of the first team and youth sector;
- encourage clubs to establish a basic functional organisational chart with a clear definition of the key roles within the organisational structure and the principal tasks for each role.

Taken as a whole, the obligatory functions indicated in this Manual (criteria 'A' and 'B'), represent the minimum organisational structure a professional football club should have in order to attain an acceptable standard of efficient management.

The individuals who occupy obligatory functions must have sufficient time and the necessary competencies in order to perform their tasks.

For certain functions, a purely illustrative list of their possible tasks is given.

13.2 Criteria and requirements

- **P.01 A CLUB STRUCTURE**
- **P.02 A MANAGING DIRECTOR**
- **P.03 A GENERAL / SPORTS SECRETARY**
- **P.04 A ADMINISTRATION, FINANCE AND CONTROL OFFICER**
- **P.05 A MEDIA OFFICER**
- **P.06 B MARKETING / COMMERCIAL MANAGER**
- **P.07 C INFORMATION TECHNOLOGY MANAGER**
- **P.08 B LICENSING SYSTEM ADMINISTRATOR**
- **P.09 A SECURITY OFFICER / DEPUTY SECURITY OFFICER**
- **P.10 A STEWARDS**
- **P.11 B SPORTS DIRECTOR**
- **P.12 A HEAD COACH OF THE FIRST TEAM**
- **P.13 A ASSISTANT COACH**
- **P.14 C TEAM ASSISTANT**
- **P.15 A YOUTH SECTOR TECHNICAL MANAGER**
- **P.16 A YOUTH COACHES**
- **P.17 A HEAD OF THE MEDICAL STAFF**
- **P.18 A FIRST TEAM MASSEUR / PHYSIOTHERAPIST**
- **P.19 A FIRST TEAM PHYSICAL TRAINER**
- **P.20 B YOUTH SECTOR MASSEURS / PHYSIOTHERAPISTS**
- **P.21 B YOUTH SECTOR PHYSICAL TRAINERS**
- **P.22 B RIGHTS AND DUTIES**
- **P.23 B UPDATED INFORMATION**
- **P.24 B DISMISSALS / RESIGNATIONS**

Criterion and grade	Description	Declarations and documents
P.01 A	CLUB STRUCTURE	
	<p>The organisational structure of the Licence applicant must be in conformity with the provisions of the Italian Civil Code.</p> <p>Should the same person occupy more than one function that is classified as an 'A' or 'B' criterion, this person must have sufficient time and the necessary competencies in order to perform his tasks and the functions in question must not be incompatible (e.g. Sports Director and 'Primavera' Coach).</p>	Updated organisational structure of the Licence applicant

Criterion and grade	Description	Declarations and documents
P.02 A	MANAGING DIRECTOR	
	<p>The organisational structure of the Licence applicant must provide for the presence of a director attributed with powers, responsible for the management of the Licence applicant, and who is also responsible, before the FIGC, for the licensing procedure.</p>	Informational document regarding the Managing Director and his main functions and responsibilities, accompanied by a copy of the documentation / acts relating to his nomination and the conferment of powers.



Criterion and grade	Description	Declarations and documents
P.03 A	GENERAL / SPORTS SECRETARY	
	<p>The organisational structure of the Licence applicant must provide for the presence of a person who is entrusted with the responsibility and the coordination of the club secretariat.</p> <p><u>Duties:</u></p> <p>The General / Sports Secretary assists the Managing Director and the other operative offices of the Licence applicant in the performance of their functions.</p> <p>The tasks of the General / Sports Secretary include:</p> <ul style="list-style-type: none"> ▪ administering and filing of all paperwork relating to players and coaches (contracts, registration, insurance, suspensions, appeals, medical cards, documents regarding the board of arbitrators); ▪ coordinating the logistics and organisation of home matches; ▪ coordinating the logistics and organisation of away matches. <p><u>Technical requirements of the Club Secretariat:</u></p> <p>The office of the Club Secretariat must be equipped with the necessary technical infrastructure (telephone, fax, internet connection, e-mail) in order to communicate rapidly and effectively with the FIGC, the league to which it belongs and the general public.</p>	<p>Informational document regarding the General / Sports Secretary and his main functions and responsibilities, accompanied by a copy of the nomination / employment documentation</p>



Criterion and grade	Description	Declarations and documents
P.04 A	ADMINISTRATION, FINANCE AND CONTROL OFFICER	
	<p>The organisational structure of the Licence applicant must provide for the presence of a person who is entrusted with the responsibility and the coordination of the Administration, Finance and Control Office.</p> <p>The Administration, Finance and Control Officer may be:</p> <ul style="list-style-type: none"> a) an employee of the Licence applicant, or b) an external company/consultant, appointed by the Licence applicant by virtue of a written contract. <p><u>Duties:</u></p> <p>The Administration, Finance and Control officer supervises the following areas:</p> <ul style="list-style-type: none"> ▪ client / supplier / general accountancy; ▪ treasury; ▪ finance; ▪ budgeting; ▪ management control. <p>Furthermore, the Administration, Finance and Control Officer is in charge of the preparation of the financial statements as required by civil law, dealing with banks and tax obligations, as well as preparing the documentation requested for the economic-financial criteria.</p> <p>If the Licence applicant is quoted on the stock exchange, the functions of Investor Relator may be attributed to the Administration, Finance and Control Officer.</p> <p><u>Required professional qualifications:</u></p> <p>The Administration, Finance and Control Officer must:</p> <ul style="list-style-type: none"> a) be a member of the <i>Albo dei Dottori Commercialisti o Ragionieri Commercialisti ed Economisti di Impresa</i> (Register of Certified Accountants), or b) be a member of the <i>Registro dei Revisori Contabili</i> (Register of Certified Auditors), or c) have attained a specific professional experience of at least three years. 	<p>Informational document regarding the Administration, Finance and Control Officer and his main functions and responsibilities, accompanied by a copy of the nomination / employment documentation</p>



Criterion and grade	Description	Declarations and documents
P.05 A	MEDIA OFFICER	
	<p>The organisational structure of the Licence applicant must provide for the presence of a person entrusted with the responsibility and the coordination of the Press Office.</p> <p>The Media Officer may be:</p> <ul style="list-style-type: none"> a) an employee of the Licence applicant, or b) an external company/consultant, appointed by the Licence applicant by virtue of a written contract. <p><u>Duties:</u></p> <p>The tasks of the Media Office include:</p> <ul style="list-style-type: none"> ▪ the management of press and other media relations as well as external relations; ▪ the distribution of information on both teams before during and after official matches (team sheets, results etc.); ▪ the organisation of interviews with players and coaches after matches; ▪ the organisation of regular press conferences during the Sporting season; ▪ the preparation of simultaneous translation for press conferences in respect of international matches; ▪ the issue of regular press releases concerning the Licence applicant; ▪ being present at all the official matches of the Licence applicant. <p>Where there isn't a specific person in charge of the management of all the other communication aspects of the Licence applicant (e.g. internet, official club magazine etc.), the Media Officer will also be responsible for these functions.</p> <p><u>Required professional qualifications:</u></p> <p>The Media Officer must:</p> <ul style="list-style-type: none"> a) be a member of the <i>Ordine dei Giornalisti</i> (Association of Journalists), or b) have attained a specific professional experience in the field of the media of at least one year. <p>The Media Officer must be able to communicate in at least one of the UEFA official languages.</p>	<p>Informational document regarding the Media Officer and his main functions and responsibilities, accompanied by a copy of the nomination / employment documentation</p>



Criterion and grade	Description	Declarations and documents
P.06 B	MARKETING / COMMERCIAL MANAGER	
	<p>The organisational structure of the Licence applicant must provide for the presence of a person entrusted with the responsibility and the coordination of the Marketing / Commercial Department.</p> <p>The Marketing / Commercial Manager may be:</p> <ul style="list-style-type: none"> a) an employee of the Licence applicant, or b) an external company/consultant, appointed by the Licence applicant by virtue of a written contract. <p><u>Duties:</u></p> <p>The tasks of the Marketing / Commercial Manager include:</p> <ul style="list-style-type: none"> ▪ increasing brand value; ▪ managing relations with sponsors and commercial partners in general; ▪ sales management; ▪ merchandising management; ▪ customer relationship management; ▪ event management; ▪ management of stadium related commercial activities. 	<p>Informational document regarding the Marketing / Commercial Manager and his main functions and responsibilities, accompanied by a copy of the nomination / employment documentation</p>



Criterion and grade	Description	Declarations and documents
P.07 C	INFORMATION TECHNOLOGY MANAGER	
	<p>It is desirable that the organisational structure of the Licence applicant provides for the presence of a person entrusted with the responsibility of the coordination of Information Technology (IT).</p> <p>The IT Manager may be:</p> <ul style="list-style-type: none"> a) an employee of the Licence applicant, or b) an external company/consultant, appointed by the Licence applicant by virtue of a written contract. <p>Duties:</p> <p>The tasks of the IT Manager include:</p> <ul style="list-style-type: none"> ▪ the management of the information system (intranet, website, server, workstation); ▪ the management and the maintenance of information systems and applications; ▪ the design and development of dedicated applications; ▪ the continual updating of IT innovations. 	<p>Informational document regarding the Information Technology Manager and his main functions and responsibilities, accompanied by a copy of the nomination / employment documentation</p>

Criterion and grade	Description	Declarations and documents
P.08 B	LICENSING SYSTEM ADMINISTRATOR	
	<p>The organisational structure of the Licence applicant must provide for the presence of a Licensing System Administrator.</p> <p>Duties:</p> <p>The tasks of the Licensing System Administrator include:</p> <ul style="list-style-type: none"> ▪ the preparation and transmission of the documentation that demonstrates the fulfilment of the criteria provided for by the Manual; ▪ the timely communication of any variation pertinent to the criteria of the Manual; ▪ the management of relations with the Licensing Office ; ▪ the participation in seminars and meetings organised by the Licensing Office. 	<p>Informational document regarding the Licensing System Administrator and his main functions and responsibilities, accompanied by a copy of the nomination / employment documentation</p>



Criterion and grade	Description	Declarations and documentations
P.09 A	SECURITY OFFICER / DEPUTY SECURITY OFFICER	
	<p>In order to comply with the Ministerial Decree of 18/03/1996 and subsequent integrations and/or legislative amendments, the Licence applicant must appoint a person responsible for the security of the sports complex in which the matches are played, as well as a Deputy. Their rights and duties must be clearly defined in writing upon their nomination.</p> <p>The Security Officer and the Deputy Security Officer may be:</p> <ul style="list-style-type: none"> a) an employee of the Licence applicant, or b) an external company/consultant, appointed by the Licence applicant by virtue of a written contract. <p>In the case of an external company, upon being appointed it must indicate the names of the persons (partners and/or employees) delegated to perform the duties of Security Officer and Deputy Security Officer. External consultants that have been appointed must be available to perform their assigned duties punctually and precisely during match days as well as on other days as required.</p> <p>The Security Officer and the Deputy Security Officer must be in attendance at the stadium on match day.</p> <p>Duties:</p> <p>The tasks of the Security Officer include:</p> <ul style="list-style-type: none"> ▪ establishing basic security principles (modes of compliance with the relevant laws in force and with the prescriptions and indications of the local authorities in charge); ▪ draw up and implement a "Security Maintenance Plan" in collaboration with the Licence applicant, in accordance with the Ministerial Decree of 18/03/1996 and subsequent integrations and/or legislative amendments. ▪ draw up an organisation chart of the individuals in charge of organising and activating security procedures and provide for their recruitment; ▪ draw up a plan to provide all stewards with the necessary information and training; ▪ draw up a written plan for organising the match and the procedures for welcoming and assisting all individuals who access the stadium, divided into categories (UEFA delegates, players and back-room staff, referees, football club representatives, authorised registered members, VIP's, sponsors and commercial partners, journalists, radio-television operators, photographers, away supporters, spectators, catering staff, commercial activity employees, maintenance workers and repairmen, etc.); 	<ul style="list-style-type: none"> ▪ Informational document regarding the Security Officer and his main functions and responsibilities, accompanied by a copy of the nomination / employment documentation ▪ Informational document regarding the Deputy Security Officer and his main functions and responsibilities, accompanied by a copy of the nomination / employment documentation



Criterio e grado	Descrizione	Attestazioni e documenti
P.09 A	SECURITY OFFICER / DEPUTY SECURITY OFFICER (cont.)	
	<p><u>Duties (cont.):</u></p> <ul style="list-style-type: none"> ▪ draw up and activate a control system for ticketing, accreditation and entrance procedures for all individuals accessing the stadium; ▪ initiation of close contact with the supporters of the Licence applicant and familiarise himself with their customs and preferences; ▪ cooperation with the local police and other authorities responsible for security/safety matters; ▪ set up, in collaboration with the senior officer of the local police force, a <i>Gruppo Operativo della Sicurezza</i> - GOS (Safety Operation Group) and establish its members and how it should function; ▪ liaise with the security officers of other clubs and, if necessary, provide information regarding the movements of the Licence applicant's supporters for away matches; ▪ draw up an emergency management plan. ▪ draw up, in collaboration with the local authorities, an emergency evacuation plan as well as the training of the personnel involved and the relative drills; ▪ oversee the organisation of emergency medical assistance and transportation to hospital; ▪ have the organisation of the implemented security system regularly checked and evaluated by the league to which the Licence applicant belongs / the FIGC; ▪ participate in regular meetings with other security officers, organised by the league to which the Licence applicant belongs / the FIGC, in order to encourage the exchange of experiences and to improve, perfect and develop the specific activity performed. <p><u>Required professional qualifications:</u></p> <p>The Security Officer and his Deputy must have personal qualities meeting the requirements and delicate nature of their job and they must be adequately qualified in order to perform their duties.</p> <p>In particular, the Security Officer must hold one of the following qualifications:</p> <ol style="list-style-type: none"> a) a diploma specific to the subject matter that is recognised by the Licensing bodies, or b) have attained a specific professional experience of at least one year, recognised as such by the Licensing bodies. <p>In any case, the Security Officer and the Deputy Security Officer, must participate in the periodic training/refresher sessions organised by the league to which the Licence applicant belongs / the FIGC.</p>	



Criterion and grade	Description	Declarations and documents
P.10 A	STEWARDS	
	<p>In conformity with the provisions of the Ministerial Decree of 18/03/1996 and subsequent integrations and/or legislative amendments, and in order to guarantee the respect of stadium regulations, as well as the provided for obligations and prohibitions, the Licence applicant must:</p> <ul style="list-style-type: none"> draw up an organisational chart of the individuals responsible for the maintenance of safety during the event (stewards), in both ordinary conditions and in the case of an emergency; define the tasks and duties that all the stewards must respect and perform in order for safety conditions to be maintained before, during and after the events; draw up a project that caters for the information, education and training of all the stewards, providing for both senior and 'ordinary' stewards, and specifying their roles taking into consideration the stadium's characteristics. <p>The minimum number of stewards employed for each sporting event must not be less than one for every 250 spectators and the minimum number of senior stewards must not be less than one for every 20 'ordinary' stewards.</p> <p>The stewards may:</p> <ol style="list-style-type: none"> be directly recruited by the Licence applicant, or be provided by an external company by virtue of a written contract. 	<ul style="list-style-type: none"> Informational document regarding the Stewards and the methods of their recruitment, training and remuneration Stewards Operational Handbook



Criterion and grade	Description	Declarations and documents
P.11 B	SPORTS DIRECTOR	
	<p>The organisational structure of the Licence applicant must provide for the presence of a Sports Director.</p> <p><u>Duties:</u></p> <p>The main tasks of the Sports Director include:</p> <ul style="list-style-type: none"> ▪ the management of relations, also contractual, between the Licence applicant and the players or technical staff; ▪ the management of negotiations with other football clubs in relation to player transfers and/or the drawing up of transfer contracts; ▪ the supervision of the activity of the scouts; ▪ the supervision of the sporting activity of the teams. <p><u>Required professional qualifications:</u></p> <p>The Sports Director must have the qualification of <i>Direttore Sportivo</i> in accordance with the FIGC's rules and regulations.</p>	<p>Informational document regarding the Sports Director and his main functions and responsibilities, accompanied by a copy of the nomination / employment documentation</p>

Criterion and grade	Description	Declarations and documents
P.12 A	HEAD COACH OF THE FIRST TEAM	
	<p>The organisational structure of the Licence applicant must provide for the presence of a person who is responsible for the technical management of the first team as well as the coordination of the activity of the entire technical staff of the first team.</p> <p>Required professional qualifications:</p> <p>The Head Coach of the First Team must hold one of the following qualifications:</p> <ul style="list-style-type: none"> a) UEFA Pro-licence or any valid foreign coaching licence which is equivalent to it and recognised by UEFA as such, or b) <i>Allenatore Professionista di 1ª Categoria</i>, in accordance with the regulations of the <i>Settore Tecnico</i> (the FIGC's Technical Department), or c) <i>Direttore Tecnico</i>, in accordance with the regulations of the <i>Settore Tecnico</i> (the FIGC's Technical Department). <p>The Executive Committee of the <i>Settore Tecnico</i> (the FIGC's Technical Department) may allow a dispensation to the provisions of letters a), b), c), for coaches who have been admitted to and are attending the course to become a <i>Allenatore di 1ª Categoria</i>. The dispensation will be revoked if, at the end of the course such coaches do not obtain the qualification.</p> <p>The Head Coach of the First Team must be duly registered with the FIGC and is obliged to participate in the meetings and the refresher seminars organised by the <i>Settore Tecnico</i> (the FIGC's Technical Department).</p>	<p>Informational document regarding the Head Coach of the First Team, accompanied by a copy of the nomination / employment documentation and a copy of his FIGC registration card</p>

Criterion and grade	Description	Declarations and documents
P.13 A	ASSISTANT COACH	
	<p>The organisational structure of the Licence applicant must provide for the presence of an Assistant Coach who helps and supports the Head Coach of the First Team in the performance of his functions.</p> <p>Required professional qualifications:</p> <p>The Assistant coach must hold one of the following qualifications:</p> <ul style="list-style-type: none"> a) UEFA A-licence or any valid foreign coaching licence which is equivalent to it and recognised by UEFA as such, or b) <i>Allenatore Professionista di 2^a categoria</i>, in accordance with the <i>Settore Tecnico</i> (the FIGC's Technical Department). <p>The Assistant Coach must be duly registered with the FIGC.</p>	<p>Informational document regarding the Assistant Coach, accompanied by a copy of the nomination / employment documentation and a copy of his FIGC registration card</p>

Criterion and grade	Description	Declarations and documents
P.14 C	TEAM ASSISTANT	
	<p>It is desirable that the organisational structure of the Licence applicant provides for the presence of a Team Assistant who manages relations between the first team (head coach and players) and the management of the Licence applicant.</p> <p>The Team Assistant must always accompany the first team at home and away matches.</p>	<p>Informational document regarding the Team Assistant and his main functions and responsibilities, accompanied by a copy of the nomination / employment documentation</p>

Criterion and grade	Description	Declarations and documents
P.15 A	YOUTH SECTOR TECHNICAL MANAGER	
	<p>The organisational structure of the Licence applicant must provide for the presence of a person who is entrusted with the technical responsibility of the youth sector.</p> <p><u>Duties:</u></p> <p>The Youth Sector Technical Manager has the task of coordinating the technical activity of the youth sector with particular attention being given to the implementation of the development programme approved by the FIGC in accordance with criterion S.01 of the Manual.</p> <p><u>Required professional qualifications:</u></p> <p>The Youth Sector Technical Manager must hold one of the following qualifications:</p> <ul style="list-style-type: none"> a) UEFA A-licence or any valid foreign coaching licence which is equivalent to it and recognised by UEFA as such, or b) <i>Allenatore Professionista di 2ª Categoria</i>, in accordance with the regulations of the <i>Settore Tecnico</i> (the FIGC's Technical Department), or c) Youth Sector Manager who has attained an experience of at least two years as a Youth Sector Manager for another football club in Serie A or B². <p>A dispensation to the provisions of letters a), b), is permitted for coaches who have been admitted to and are attending the course to become a <i>Allenatore di 2ª Categoria</i>. The dispensation will be revoked if, at the end of the course such coaches do not obtain the qualification.</p> <p>The Youth Sector Technical Manager must be duly registered with the FIGC.</p>	<p>Informational document regarding the Youth Sector Technical Manager and his main functions and responsibilities, accompanied by a copy of the nomination / employment documentation and a copy of his FIGC registration card</p>

² This alternative will no longer be allowed from the Sporting season 2009/2010, except for persons who have previously attained the experience.



Criterion and grade	Description	Declarations and documents
P.16 A	YOUTH COACHES	
	<p>The organisational structure of the Licence applicant must provide for the presence of a sufficient number of coaches in order to guarantee the implementation of the youth development programme approved by the FIGC (criterion S.01).</p> <p>In particular, for the <i>Primavera</i>, <i>Allievi</i> and <i>Giovanissimi</i> age groups, the ratio of qualified coaches and number of registered players must not be less than 1:25; for the <i>Esordienti</i> age group the ratio must not be less than 1:20 and for the <i>Pulcini</i> age group the ratio must not be less than 1:15.</p> <p><u>Duties:</u></p> <p>The coaches of the youth sector have the task of:</p> <ul style="list-style-type: none"> ▪ safeguarding and developing the technical-athletic potential of the Licence applicant for which they are registered members; ▪ overseeing the technical training and physical-athletic development of the youth players; ▪ promoting players' knowledge of technical and health rules and the FIGC's regulations; ▪ developing the moral and sporting conduct of the players; ▪ promoting educational programmes for youth players, aimed at encouraging the completion of regular school education and/or their gradual introduction into working life. <p><u>Required professional qualifications:</u></p> <p>The coach of the team participating in the <i>Campionato Primavera</i> (<i>Primavera</i> championship) must hold one of the following qualifications:</p> <ul style="list-style-type: none"> a) UEFA A-licence or any valid foreign coaching licence which is equivalent to it and recognised by UEFA as such, or b) <i>Allenatore Professionista di 2ª Categoria</i>. <p>The coaches of all the other youth teams must hold one of the following qualifications:</p> <ul style="list-style-type: none"> a) UEFA B-licence or any valid foreign coaching licence which is equivalent to it and recognised by UEFA as such, or b) <i>Allenatore di Base</i>. <p>All the coaches must be duly registered with the FIGC.</p>	<p>Informational document regarding the Youth Coaches, indicating the teams coached and accompanied by a copy of the nomination / employment documentation and a copy of their FIGC registration card</p>



Criterion and grade	Description	Declarations and documents
P.17 A	HEAD OF THE MEDICAL STAFF	
	<p>The organisational structure of the Licence applicant must provide for the presence of a person who is entrusted with the responsibility and coordination of the medical staff of the Licence applicant.</p> <p>The Head of the Medical Staff may be:</p> <ul style="list-style-type: none"> a) an employee of the Licence applicant, or b) an external company/consultant, appointed by the Licence applicant by virtue of a written contract. <p>In accordance with the regulations of the <i>Settore Tecnico</i> (the FIGC's Technical Department), during the matches concerning the first team, the club doctor responsible for the team must necessarily be the Head of the Medical Staff or another registered doctor of the club who is delegated in writing by the Head of the Medical Staff.</p> <p>Furthermore the Head of the Medical Staff must ensure his availability during first team training.</p> <p>The Licence applicant is obliged to provide adequate structures at its training centres which enable the medical staff to perform their functions. Where this is not possible, the Licence applicant must ensure the periodic availability of adequate structures at external medical centres.</p> <p><u>Duties:</u></p> <p>The Head of the Medical Staff assumes the responsibility of safeguarding the health of the registered players and coaches of the Licence applicant, and ensures that health regulations required by law and by the rules and regulations of the FIGC are respected and fulfilled.</p> <p>In particular, the Head of the Medical Staff arranges for the players and coaches to undergo medical and diagnostic examinations, as provided for by the medical card established in accordance with the legislation and regulations in force (criterion S.03).</p> <p>The results of the medical examinations must be recorded on the medical card which may only be updated and in the custody of the Head of the Medical Staff.</p> <p>The Head of the Medical Staff may arrange for any other examinations deemed appropriate to be carried out, making use of trusted public or private structures where necessary.</p>	<p>Informational document regarding the Head of the Medical Staff and his main functions and responsibilities, accompanied by a copy of the nomination / employment documentation and a copy of his FIGC registration card</p>



Criterion and grade	Description	Declarations and documents
P.17 A	HEAD OF THE MEDICAL STAFF (cont.)	
	<p><u>Duties (cont.):</u></p> <p>The Head of the Medical Staff is also responsible for:</p> <ul style="list-style-type: none"> ▪ the completion, the updating and the custody of the medical cards of each player as supplied by the FIGC in conformity with the approved model of the Health Ministry; ▪ administering any medicines to the players; ▪ anti-doping policy; ▪ providing players with correct information; ▪ the activity of the physiotherapists/masseurs and the physical trainers. <p><u>Required professional qualifications:</u></p> <p>The Head of the Medical Staff must:</p> <ul style="list-style-type: none"> ▪ be a member of the <i>Ordine dei Medici</i> (Italian Medical Association); ▪ be specialised in sports medicine; ▪ be duly registered with the FIGC as a <i>Responsabile Sanitario</i> and enrolled in the relevant <i>Settore Tecnico</i> (the Register of the FIGC's Technical Department). 	



Criterion and grade	Description	Declarations and documents
P.18 A	FIRST TEAM MASSEUR / PHYSIOTHERAPIST	
	<p>The medical staff of the Licence applicant must provide for at least one Masseur / Physiotherapist for the first team.</p> <p>The Masseur / Physiotherapist must be in attendance during matches and must ensure his availability during training.</p> <p>Required professional qualifications:</p> <p>The Masseur / Physiotherapist must:</p> <ul style="list-style-type: none"> ▪ have a certified diploma for the practice of his profession issued in accordance with the law; ▪ be duly registered with the FIGC as an <i>Operatore Sanitario</i>. <p>The Masseur / Physiotherapist is obliged to attend refresher courses organised by the <i>Settore Tecnico</i> (the FIGC's Technical Department).</p>	<p>Informational document regarding the First Team Masseur / Physiotherapist, accompanied by a copy of the nomination / employment documentation and a copy of his FIGC registration card</p>

Criterion and grade	Description	Declarations and documents
P.19 A	FIRST TEAM PHYSICAL TRAINER	
	<p>The medical staff of the Licence applicant must provide for at least one First Team Physical Trainer.</p> <p>Required professional qualifications:</p> <p>The First Team Physical Trainer must:</p> <ul style="list-style-type: none"> ▪ have a certified diploma for the practice of his profession issued in accordance with the law; ▪ be duly registered with the FIGC as a <i>Preparatore Atletico</i>. 	<p>Informational document regarding the First Team Physical Trainer, accompanied by a copy of the nomination / employment documentation and a copy of his FIGC registration card</p>

Criterion and grade	Description	Declarations and documents
P.20 B	YOUTH SECTOR MASSEURS / PHYSIOTHERAPISTS	
	<p>The medical staff of the Licence applicant must provide for a sufficient number of Masseurs / Physiotherapists in order to guarantee the implementation of the youth development programme (S.01).</p> <p><u>Required professional qualifications:</u></p> <p>The Youth Sector Masseurs / Physiotherapists must:</p> <ul style="list-style-type: none"> ▪ have a certified diploma for the practice of their profession issued in accordance with the law; ▪ be duly registered with the FIGC as <i>Operatori Sanitari</i>. <p>The Youth Sector Masseurs / Physiotherapists are obliged to attend refresher courses organised by the <i>Settore Tecnico</i> (the FIGC's Technical Department).</p>	<p>Informational document regarding the Youth Sector Masseurs / Physiotherapists, accompanied by a copy of the nomination / employment documentation and a copy of their FIGC registration card</p>

Criterion and grade	Description	Declarations and documentation
P.21 B	YOUTH SECTOR PHYSICAL TRAINERS	
	<p>The medical staff of the Licence applicant must provide for a sufficient number of Physical Trainers in order to guarantee the implementation of the youth development programme (S.01).</p> <p><u>Required professional qualifications:</u></p> <p>The Youth Sector Physical Trainers must:</p> <ul style="list-style-type: none"> ▪ have a certified diploma for the practice of their profession issued in accordance with the law; ▪ be duly registered with the FIGC as <i>Preparatori Atletici</i>. 	<p>Informational document regarding the Youth Sector Physical Trainers, accompanied by a copy of the nomination / employment documentation and a copy of their FIGC registration card</p>



Criterion and grade	Description	Declarations and documents
P.22 B	RIGHTS AND DUTIES	
	With reference to all the functions prescribed by the personnel and administrative criteria (from P.02 to P.21), the rights and duties pertaining to the function in question must be clearly defined in the contract that regulates the relationship between the function holder and the Licence applicant, or in another document (e.g. job description, terms of reference, delegation of duties, act of nomination etc.) undersigned by the appointed person and the legal representative of the Licence applicant.	A copy of the documentation from which the rights and duties pertaining to all the functions prescribed by the personnel and administrative criteria (from P.02 to P.21) result

Criterion and grade	Description	Declarations and documents
P.23 B	UPDATED INFORMATION	
	Both during the licensing procedure and after the Licence has been granted, the club is obliged to inform the Licensing Office in writing, of any variation pertinent to the personnel and administrative criteria, in respect of the situation previously indicated. This communication must be transmitted to the Licensing Office within seven working days after the variation has occurred. The fulfilment of this criterion will be assessed in relation to the granting of the subsequent Licence.	Relative declarations and documentation

Criterion and grade	Description	Declarations and documents
P.24 B	DISMISSALS / RESIGNATIONS	
	Should, subsequent to the granting of the Licence, one of the positions provided for by the personnel and administrative criteria become vacant, <u>due to reasons beyond the control of the Licensee</u> , such a function may be temporarily filled, for no longer than until the end of the Sporting season to which the Licence refers, even by an individual who does not possess the necessary qualifications. Should, however, a position become vacant <u>due to a decision of the licensee</u> , such a function must be filled by an individual who possesses the qualifications determined by the corresponding criterion. In any case, the Licensee must communicate the details of the newly appointed person to the Licensing Office within seven working days of the replacement. The fulfilment of this criterion will be assessed in relation to the granting of the subsequent Licence.	Relative declarations and documentation



TITLE IV Legal Criteria

14. Criteria and requirements

- **L.01** **A** **LEGAL DECLARATIONS**
- **L.02** **A** **LICENCE APPLICANT**
- **L.03** **A** **COMPANY INFORMATION**
- **L.04** **B** **UPDATED INFORMATION**



Criterion and grade	Description	Declarations and documents
L.01 A	LEGAL DECLARATIONS	
	<p>The Licence applicant must declare in writing that:</p> <ul style="list-style-type: none"> ▪ it undertakes to respect at all times the statutes, regulations and decisions of FIFA, UEFA, the FIGC and the league to which it belongs, as well as to recognise the jurisdiction of the CAS (Court of Arbitration for Sport) in Lausanne, in accordance with Articles 59 - 63 of the UEFA Statutes; ▪ it undertakes to participate in the official national competitions organised by the FIGC and the league to which it belongs; ▪ it undertakes to participate in the official international club competitions organised by UEFA, excluding friendly matches; ▪ it undertakes to inform the Licensing Office, within the established deadlines, of any variation pertaining to the criteria provided for by the Manual and of any significant fact that has occurred subsequent to the granting of the Licence; ▪ it undertakes to respect the prescriptions and procedures of the Manual; ▪ all the declarations, documentation and information supplied in compliance with the Manual, are truthful and complete; ▪ it authorises the competent Licensing bodies to examine the declarations, documentation and information supplied in compliance with the Manual, to have access to any further information or documentation from the Licence applicant or third parties and to transmit relative data to UEFA for the purposes provided for by the Licensing system; ▪ accept the spot-checks and/or inspections ordered by UEFA and/or the competent Licensing bodies; ▪ it undertakes to accept the disciplinary sanctions imposed by the competent bodies as provided for by the Manual; ▪ it undertakes to accept the decisions of the Licensing bodies; ▪ it undertakes to accept the jurisdiction of the CCA to settle any controversy regarding the interpretation and application of the Manual in relation to the refusal or withdrawal of the Licence. <p>This declaration must be underwritten by the legal representative of the Licence applicant no more than three months prior to the submission date fixed by the Licensing Office.</p>	<p>Declaration undersigned by the legal representative of the Licence applicant</p>

Criterion and grade	Description	Declarations and documents
L.02 A	LICENCE APPLICANT	<u>To be presented in original or authenticated copy:</u>
	<p>The Licence applicant must be a football club duly incorporated and affiliated to the FIGC in line with its Statutes and other FIGC rules and regulations.</p> <p>The Licence applicant must submit its current company act to the Licensing Office.</p>	<p>Current company act.</p> <p><i>Where the company act has already been previously submitted, in original or authenticated copy, to the Licensing Office and there have been no statutory amendments, it is sufficient to submit a plain copy of it, together with a declaration that testifies that no amendments have occurred.</i></p>

Criterion and grade	Description	Declarations and documents
L.03 A	COMPANY INFORMATION	
	<p>The Licence applicant must supply the following minimum information:</p> <ul style="list-style-type: none"> company name; registered office; legal form; complete particulars of the members of the corporate bodies and the powers conferred to them, together with the signatory powers. 	<ul style="list-style-type: none"> Extract of the Club Census carried out by the league to which it belongs, containing the information mentioned in the adjacent column; or if the information from the census is incomplete or outdated, the extract from the <i>Registro delle Imprese presso la Camera di Commercio</i> (Public Register of Companies from the Chamber of Commerce), containing the information mentioned in the adjacent column. Complete particulars of the members of the corporate bodies and the powers conferred to them, together with the signatory powers.



Criterion and grade	Description	Declarations and documents
L.04 B	UPDATED INFORMATION	
	Both during the licensing procedure and after the Licence has been granted, the club is obliged to inform the Licensing Office, in writing and without delay, of any variation pertinent to the legal criteria, in respect of the situation previously indicated to the Licensing Office.	Relative declarations and documentation

TITLE V Economic-Financial Criteria

15. General Principles

- 15.1** The maintenance of an adequate economic-financial balance in the management of a professional football club is an essential condition in order to guarantee the ability to continue as a going concern in the short term and the ability of self-financing in the long-term.
- 15.2** The fulfilment of the economic-financial criteria is aimed at the achievement of the following objectives:
- optimisation of economic-financial management;
 - credibility and transparency of football;
 - guarantees for creditors;
 - continuity of participation in UEFA competitions;
 - financial fair play in UEFA competitions;
 - creation of a more attractive market for investors and commercial partners.
- 15.3** Given that, in accordance with Art. 1.1, the Manual comes into force from the 2007/2008 Sporting season for the granting of the Licence necessary for the participation in the UEFA competitions of the 2008/2009 Sporting season, the Licence applicant is obliged to fulfil the economic-financial criteria of this Manual, as from 1 July 2006 or 1 January 2007, according to its statutory closing date (30 June or 31 December)³.
- 15.4 Criteria and requirements**

Historic economic-financial information:

- **F.01 A ANNUAL FINANCIAL STATEMENTS - AUDITED**
- **F.02 A FINANCIAL STATEMENTS FOR THE INTERIM PERIOD - REVIEWED**
- **F.03 A NO PAYABLES OVERDUE TOWARDS FOOTBALL CLUBS ARISING FROM TRANSFER ACTIVITIES**
- **F.04 A NO PAYABLES OVERDUE TOWARDS EMPLOYEES AND SOCIAL / TAX AUTHORITIES**
- **F.05 A WRITTEN REPRESENTATIONS PRIOR TO THE LICENSING DECISION**

Future economic-financial information:

- **F.06 A/B FUTURE ECONOMIC-FINANCIAL INFORMATION**

Subsequent economic-financial information:

- **F.07 B DUTY TO NOTIFY SUBSEQUENT EVENTS**
- **F.08 B DUTY TO UPDATE FUTURE ECONOMIC-FINANCIAL INFORMATION**

³ Cf. Official Communication no. 20 of 27 June 2006

HISTORIC ECONOMIC-FINANCIAL INFORMATION

15.5 ANNUAL FINANCIAL STATEMENTS

Criterion and grade	Description	Declarations and documents
F.01 A	ANNUAL FINANCIAL STATEMENTS - AUDITED	
	<p>The Licence applicant must prepare Annual financial statements in accordance with the contents and principles established in the Manual. The Annual financial statements must be audited by an independent auditor registered in the special register of the Consob that meets the prescribed criteria of independence and disjunction.</p> <p>If the Annual financial statements do not meet the prescribed principles and requirements, the Licence applicant is obliged to supply supplementary documentation; such documentation must be prepared in line with the same principles and requirements indicated for the preparation of the Annual financial statements and must be subject to determined agreed-upon procedures by the independent auditor.</p>	<ul style="list-style-type: none"> ▪ Last Annual financial statements closed on 30 June or 31 December prior to the date of submission of the Licence application, accompanied by: <ul style="list-style-type: none"> - A cash flow statement; - The Directors' Report; - The Supervisory Body's Report; - The Independent Auditor's Report; - Supplementary documentation (where necessary) and the relevant auditors' report. ▪ Where applicable, the graphical representation of the overall legal group structure, indicating the ultimate controlling parent company, the immediate parent company, the Licence applicant and all the subsidiary companies, as well as the consolidation perimeter.

15.5.1 General Principles

Due to the particular activity of football clubs and the provisions of Art. 2423 ter of the Italian Civil Code, the Annual financial statements must be prepared :

- in accordance with current civil law provisions and based upon the accounting principles established by the *Commissione dei Dottori Commercialisti e dei Ragionieri* (Committee of Certified Accountants), or on the basis of international accounting standards;
- in conformity with the “*Piano dei Conti*” and the “*Schema di Bilancio*” published by the FIGC on 5 September 2006 with the Official Communication No. 58;
- in accordance with the contents and principles established in the Manual.

15.5.2 Consolidated Annual Financial Statements

Where the Licence applicant exercises control over one or more companies, in accordance with Art. 2359 of the Italian Civil Code, it must prepare its own consolidated Annual financial statements⁴. In such a case, the assessment of the fulfilment of the economic-financial criteria is based on the consolidated Annual financial statements. Even Licence applicants which would be exempt from such an obligation according to Art. 27, paragraph 3 of the Legislative Decree 127/1991, must prepare consolidated Annual financial statements.

Where one of the subsidiary companies in accordance with Art. 2359 of the Italian Civil Code does not appear in the consolidation perimeter, the Licence applicant must explain the reasons for this and supply all the necessary information, also by virtue of supplementary documentation, in order to permit the Licensing bodies to assess the fulfilment of this criterion.

If, as result, some of the typical activities of the Licence applicant are performed by entities other than those included in the consolidated perimeter, these activities shall be detailed⁵ in the Directors' Report, highlighting the patrimonial, economic and financial relationships; the Licensing bodies will take such information into account when assessing the fulfilment of the requirements of the Manual.

15.5.3 Reporting Period

The Licence applicant must submit the last Annual financial statements closed on 30 June or 31 December prior to the date of submission of the licence application.

⁴ Where the immediate parent company does not coincide with the ultimate controlling parent company, such company must also be indicated in the notes to the financial statements; if, in addition, the company name of the immediate parent company or that of the ultimate controlling parent company is not known, this should be highlighted in the notes to the financial statements. Such information must be supplied independently from the fact that operations may or may not have taken place between the companies.

⁵ By way of example but not exhaustive: **Balance Sheet Assets:** Player registration costs (net); Owned stadium; Receivables from the transfer of players; Other football-related assets. **Liabilities:** Payables from the transfer of players; Other football-related liabilities. **Profit and Loss Account Income:** Gate receipts; Sponsorship, advertising and merchandising; Broadcasting rights; Other football-related income; Capital gains from the disposal of player registration rights. **Costs:** Players' wages and salaries; Other wages and salaries; Other football-related costs; Depreciation of player registration costs; Other amortisations, depreciations and impairments; Losses on the disposal of player registration costs.

15.5.4 Annual Financial Statements - Accompanied Documentation

The Annual financial statements, consisting of a balance sheet, a profit and loss account and notes to the financial statements, must be accompanied by:

- The Player Identification Table (Appendix VI)⁶
- A cash flow statement;
- The Directors' Report ⁷;
- The Supervisory Body's Report;
- The Independent Auditor's Report;
- Where applicable, the graphical representation of the overall legal group structure, indicating the ultimate controlling parent company, the immediate parent company, the Licence applicant and all the subsidiary companies, as well as the consolidation perimeter (Appendix V)⁸.

The following information must be clearly highlighted in the above documents:

- the name (and legal form), domicile and registered office of the Licence applicant and any possible changes from the preceding financial year;
- whether the economic-financial information refers to the individual Licence applicant, to a group of entities or to some other combination of entities, with the description of their structure and composition;
- the statutory closing date and the period covered by the economic-financial information (both current and comparative information); and
- the presentation currency.

15.5.5 Cash Flow Statement

In the cash flow statement the cash flows for the financial year (compared to those of the preceding Annual financial statements), which determine the changes in cash and cash equivalents, must be classified in relation to the type or nature of the activity which generated them, as follows:

- operating activities;
- investing activities;
- financing activities.

The components of cash and cash equivalents must be reconciled with the equivalent items reported in the balance sheet.

⁶ The table must include information relating to all players that have been registered with the Licence applicant at any moment during the relevant financial year and for those for which direct acquisition costs have been incurred.

⁷ The names of all the individuals that were components of the Board of Directors and the *Organismi di Controllo* (Supervisory Bodies) at any time during the relevant financial year must be indicated in the Directors' Report.

⁸ The graphical representation must clearly indicate, for each company of the group: the company name, the sector of activity, the percentage of ownership interest (if different from the percentage of voting power held), share capital, total assets, total revenues, total equity.

15.5.6 Player Registration Costs

The Licence applicant must fulfil the following requirements in relation to the accounting of *diritti pluriennali alle prestazioni dei calciatori* (player registration costs).

- Player registration costs must be capitalised. Only direct costs of acquiring a player's registration can be capitalised (this excludes players raised in the youth sector) and the carrying amount of an individual player must not be re-valued upwards.

If this accounting requirement is not respected, the Licence applicant must prepare and submit supplementary documentation to the Licensing Office, comprehensive of:

- A restated balance sheet, profit and loss account and any associated notes in order to meet the requirements set out above;
- An explanatory note which illustrates the reconciliation of the amounts.

Such supplementary documentation must be assessed by the independent auditor by way of agreed-upon procedures.

- The depreciable amount must be allocated on a systematic basis over the period of the player's contract. The financial year in which the amortisation begins is the one in which the player is registered. For registrations acquired during the financial year the amortisation begins at the date of the player's registration using the *pro-rata temporis* method. The original amortisation plan sustains the modifications resulting from the extension of the contract following its possible anticipated renewal. The new amortisation plan, on a systematic basis, must take into account the net accounting value of the registration at the date of the contract extension and of its new duration. Amortisation shall cease at the date when the asset is derecognised.
- All capitalised player values must be reviewed each year (test for impairment). If the recoverable amount for one or more players is enduringly lower than the carrying amount on the balance sheet, the carrying amount must be adjusted to the recoverable amount and the adjustment charged to the profit and loss account as an impairment cost.

15.5.7 Activities With Related Parties

In the balance sheet, profit and loss account and cash flow statement, the amount of the positions and transactions with Related parties must be separately indicated from the relevant items. Such indications may be omitted for individual items if their presentation is not significant to the understanding of the financial and patrimonial situation, economic result and financial flows of the Licence applicant and/or group.

In the notes to the Annual financial statements, information must be supplied in relation to the incidence that the activities or positions with Related parties have on the financial and patrimonial situation, economic result and financial flows of the licence applicant and/or group. The information relative to the Related parties and the relationships with them must be accompanied by a table summarising their effects.

Among this information, the following must be indicated:

- the amount of the transaction;
- the amount of the credit or debit balances, with the indication of the conditions and eventual collateral guarantees;
- the ability to recover possible credits from Related parties.

15.5.8 Assessment Procedures

The Annual financial statements must be audited by an independent auditor registered in the *albo speciale Consob* (Special Register of the Consob). The audit must be performed in accordance with the auditing principles and criteria established by the Consob.

The Independent Auditor's Report must be prepared according to the model provided for by the Consob; in particular, it must include a paragraph in which the scope and nature of the audit are described.

The Independent Auditor's Report must clearly express an opinion on the Annual financial statements taken as a whole including the accompanying documentation (for example, the cash flow statement and Player Identification Table).

Where a Licence applicant is required to prepare supplementary documentation due to the Annual financial statements not fulfilling the principles and requirements of the Manual, this ulterior documentation must also be submitted to the same independent auditor who audited the Annual financial statements. In this case, the assessment by the independent auditor must be expressed on the basis of agreed-upon procedures in accordance with the international standard ISRS 4400 (*International Standard on Related Services*).

The agreed-upon procedures must, as a minimum, include:

- the analysis of the supplementary documentation supplied by the Licence applicant;
- the request for clarifications;
- the reconciliation of the amounts with the audited Annual financial statements;
- substantial controls and comparisons with the sources from which the information was obtained.

15.5.9 The Decision

The Licence must not be granted:

- A)** if, within the peremptory deadline fixed by the Licensing Office, the Licence applicant does not submit the Annual financial statements accompanied by the documents specified at Art. 15.5.4 of the Manual;
- B)** if the documents specified at Art. 15.5.4 of the Manual do not fulfil the principles and requirements for the content and accounting prescribed by the Manual.

In view of the independent auditor's report, the First Instance Committee, evaluates the granting of the Licence, taking into account the following aspects:

- C)** if the independent auditor's report has an unqualified opinion the Licence may be granted;
- D)** if the independent auditor's report has an adverse opinion or a disclaimer of opinion , the Licence cannot be granted; where such a disclaimer of opinion is determined by contingent factors which are subsequently overcome, the Licence applicant can submit, within the peremptory deadline fixed by the Licensing Office, a subsequent independent auditor's report relative to the same financial year.
- E)** if the independent auditor's report has a qualified 'except for' opinion or emphasis of matter in respect of going concern, the Licence cannot be granted, unless the Licence applicant submits within the peremptory deadline fixed by the Licensing Office:
 - a subsequent independent auditor's report without a qualified 'except for' opinion or emphasis of matter in respect of going concern relative to the same financial year; or
 - additional documentary evidence demonstrating, in the opinion of the First Instance Committee, the Licence applicant's ability to guarantee it can continue as a going concern until at least the end of the Sporting season to which the Licence refers. The additional documentary evidence must include, but is not necessarily restricted to, the documents required in accordance with criterion F.06.

Since in such a case, (a qualified 'except for' opinion or emphasis of matter in respect of going concern) the Licence applicant finds itself in the situation described by indicator IND.01 (as set out at Art. 15.10.4 of the Manual), it will be subject to more extensive assessment procedures as highlighted by criterion F.06. If the Licence is granted, the Licensee will also have the obligation of fulfilling criterion F.08.

- F)** if the independent auditor's report has a qualified 'except for' opinion or emphasis of matter in respect of a matter other than going concern, the First Instance Committee must consider the implications of such aspects in relation to the granting of the Licence. In such a circumstance, the Licence may be refused, unless additional documentary evidence is presented by the Licence applicant, which is positively evaluated by the First Instance Committee.
- G)** if the independent auditor's report, as a result of the agreed-upon procedures, highlights the presence of errors or incorrect information in the supplementary documentation, the Licence may be refused.

15.6 INTERIM FINANCIAL STATEMENTS

Criterion and grade	Description	Declarations and documents
F.02 A	FINANCIAL STATEMENTS FOR THE INTERIM PERIOD - REVIEWED	
	<p>The Licence applicant must prepare interim financial statements covering the period from 1 July to 31 December of the financial year underway at the moment of applying for the Licence.</p> <p>Only in the case of Annual financial statements (as per criterion F.01) closed less than six months before the deadline for submission of the list of licensed clubs to UEFA, in accordance with Art. 6.10 of the Manual, the Licence applicant will not be obliged to submit interim financial statements (e.g. statutory closing date of 31 December).</p> <p>The interim financial statements must be the subject of a limited review by an independent auditor registered in the special register of the Consob that meets the prescribed criteria of independence and disjunction.</p>	<p>Interim financial statements in relation to the period from 1 July to 31 December of the financial year underway at the moment of applying for the Licence, comprising a balance sheet, a profit and loss account for the interim period, a cash flow statement and notes to the interim financial statements, approved by the Board of Directors, accompanied by a succinct Directors' Report and the Independent Auditor's Report.</p>

15.6.1 General Principles

The interim financial statements must fulfil the same principles and requirements for the content and accounting prescribed for the preparation of the Annual financial statements (criterion F.01), bearing in mind, with regard to economic aspects, the criteria of strict periodic competence and *pro-rata temporis*; it must also be the subject of a limited review by an independent auditor registered in the *albo speciale Consob* (Special Register of the Consob) that meets the prescribed criteria of independence and disjunction.

If the Licence applicant exercises control over one or more companies, in accordance with Art. 2359 of the Italian Civil Code, the same provisions stipulated in Art. 15.5.2. of the Manual are applied.

The interim financial statements must consist of:

- A balance sheet (with the indication of comparative figures resulting from the preceding full financial statements);
- A profit and loss account for the interim period (with the indication of comparative figures resulting from the preceding interim financial statements);
- A cash flow statement (with the indication of comparative figures resulting from the preceding interim financial statements);
- Notes to the interim financial statements.

The interim financial statements must also be accompanied by:

- A succinct Directors' Report;
- The Independent Auditor's Report.

The independent auditor should be the same one who carried out the audit of the Annual financial statements.

If the Licence applicant did not have to prepare interim financial statements for the comparable interim period of the immediately preceding financial year, comparative figures may refer to the figures from the Annual financial statements of the immediately preceding full financial year.

The following information must be clearly highlighted in the above documents:

- the name (and legal form), domicile and registered office of the Licence applicant and any possible changes from the preceding financial year;
- whether the economic-financial information refers to the individual Licence applicant, to a group of entities or to some other combination of entities, with the description of their structure and composition;
- the interim financial reporting date and the interim period covered by the economic-financial information; and
- the presentation currency.

15.6.2 Assessment Procedure

The interim financial statements must be the subject of a limited review by an independent auditor registered in the *albo speciale Consob* (Special Register of the Consob). The limited review must be performed in accordance with the principles and criteria established by the Consob.

The Independent Auditor's Report must be prepared according to the model provided for by the Consob; in particular, it must include a paragraph in which the scope and nature of the limited review are described.

The Independent Auditor's Review Report must clearly indicate the outcome of the work undertaken on the basis of the above-mentioned requirements.

15.6.3 The Decision

With reference to Licence applicants who are obliged to submit interim financial statements in accordance with criterion F.02, the Licence cannot be granted:

- A)** if the Licence applicant does not submit the interim financial statements and relevant accompanying documentation, within the peremptory deadline fixed by the Licensing Office;
- B)** if the documents at letter A) do not fulfil the principles and requirements for the content and accounting prescribed by the Manual.

In view of the independent auditor's review report, the First Instance Committee evaluates the granting of the Licence, taking into account the following aspects:

- C)** if the independent auditor's review report expresses that significant elements have not emerged that would require amendments or integrations to the interim financial statements and the relative explanatory notes and integrations (negative assurance), the Licence may be granted;
- D)** if the independent auditor's review report disclaims a conclusion or gives an adverse conclusion, the Licence cannot be granted;
- E)** if the independent auditor's review report expresses a qualified conclusion or an emphasis of matter in respect of going concern, the Licence cannot be granted, unless the Licence applicant submits additional documentary evidence that demonstrates, in the opinion of the First Instance Licence Committee, the Licence applicant's ability to guarantee it can continue as a going concern until at least the end of the Sporting season to which the Licence refers. The additional documentary evidence must include, but is not necessarily restricted to, the documents required in accordance with criterion F.06.

Since in such a case, (a qualified conclusion or an emphasis of matter in respect of going concern) the Licence applicant finds itself in the situation described by indicator IND.02 (as set out at Art. 15.10.4 of the Manual), it will be subject to more extensive assessment procedures in respect of criterion F.06. If the Licence is granted, the Licensee will also have the obligation of fulfilling criterion F.08.

- F)** if the independent auditor's review report has a qualified conclusion or an emphasis of matter in respect of a matter other than going concern, the First Instance Committee must consider the implications of such aspects in relation to the granting of the Licence. In such a circumstance, the First Instance Committee may decide not to grant the Licence, unless additional documentary evidence is presented by the Licence applicant, which is positively evaluated by the First Instance Committee.

Where the interim financial statements are subjected to a full audit by an independent auditor and not just a limited review, the First Instance Committee evaluates the granting of the Licence in view of the aspects at letters C, D, E and F of Art. 15.5.9 of the Manual.

15.7 NO PAYABLES OVERDUE TOWARDS FOOTBALL CLUBS ARISING FROM TRANSFER ACTIVITIES

Criterion and grade	Description	Declarations and documents
F.03 A	NO PAYABLES OVERDUE TOWARDS FOOTBALL CLUBS ARISING FROM TRANSFER ACTIVITIES	
	<p>The Licence applicant must prove that it has no payables overdue towards other football clubs, arising from transfer activities as at 31 December of the year preceding the Sporting season to which the Licence refers, or it must prove that by the following 31 March:</p> <ul style="list-style-type: none"> ▪ it has settled the overdue payable, or ▪ it has concluded a written agreement with the creditor to extend the payment deadlines for the overdue payable, or ▪ proceedings have been opened, which are not obviously unfounded, before administrative, jurisdictional or arbitral bodies of the state or of national or international football authorities with regard to the overdue payable. <p>Whether a payable is deemed to be overdue is determined by the available contractual documentation.</p>	<ul style="list-style-type: none"> ▪ Declaration, issued by the league to which the Licence applicant belongs, of the settlement of payables relative to national transfer activities; ▪ Transfer payables table in relation to international transfer activities as at 31 December; ▪ Declaration that there are no payables overdue from international transfer activities as at 31 December, or with reference to payables from international transfer activities that are overdue as at 31 December: <ul style="list-style-type: none"> - Bank documentation proving the payments have been effected; - Documentation proving the extension of the payment deadlines; - Written confirmation by the administrative, jurisdictional or arbitral body of the existence of a not obviously unfounded dispute.

15.7.1 Table of the payables arising from international transfer activities

The Licence applicant must prepare a table summarising payables from international transfer activities as at 31 December.

The table must include the following information relevant to each acquisition where there is a payable as at 31 December:

- name or identification number of the player;
- date of the transfer / loan;
- the football club that formerly held the registration;
- transfer / loan fee paid and/or payable (including training compensation);
- other direct costs of acquiring the registration paid and/or payable;
- the amount settled / paid; and
- the balance in respect of each player acquisition payable as at 31 December detailed by due date(s).

The total payables resulting from the table must be reconciled with the figure in the Annual financial statement item, "Accounts payable relating to international player transfers".

All payables arising from international transfer activities must be inserted in the table, even if the creditor has never requested their payment.

Such table must be approved and undersigned by the Licence applicant's legal representative and supervisory body.

In accordance with the FIFA Regulations for the Status and Transfer of Players, payables arising from international transfer activities include solidarity mechanism and training compensation payments.

15.7.2 Assessment Procedure

The examination of the documentation proving the fulfilment of criterion F.03 is directly performed by the Licensing bodies.

The league to which the Licence applicant belongs testifies to the Licensing Office the settlement of payables relative to national transfer activities.



15.7.3 The Decision

The Licence cannot be granted:

- A)** if the documentation proving that there are no payables overdue arising from transfer activities is not transmitted to the Licensing Office within the peremptory deadline;
- B)** if the documentation at letter A) does not fulfil the minimum requirements prescribed by the Manual;
- C)** if the Licence applicant has payables overdue towards football clubs (including solidarity mechanism and training compensation payments) arising from transfer activities as at 31 December of the year preceding the Sporting season to which the Licence refers.

For the purpose of granting the Licence, if a Licence applicant finds itself in the situation of letter C) above, the Licence may still be granted provided that the Licence applicant proves by the following 31 March that:

- it has settled the overdue payable, or
- has concluded a written agreement with the creditor to extend the payment deadlines for the overdue payable⁹, or
- proceedings have been opened, which are not obviously unfounded, before administrative, jurisdictional or arbitral bodies of the state or of national or international football authorities.

The First Instance Committee and the Appeals Committee can consider a dispute to be obviously unfounded if it is based on unreasonable or temerarious grounds, or it is filed beyond the deadlines provided for by the applicable regulations, or in any case if it is filed as a pretext; for example, in conflict with a previous acknowledgement of the overdue payable by the Licence applicant or with the sole purpose being to bring one of the overdue payables relevant for the granting of the Licence into the disputed category.

⁹ If the creditor has not requested payment of an overdue payable, this is not considered as an extension of the deadline for payment.





15.8 NO PAYABLES OVERDUE TOWARDS EMPLOYEES AND SOCIAL / TAX AUTHORITIES

Criterion and grade	Description	Declarations and documentation
F.04 A	PAYMENT TOWARDS EMPLOYEES AND SOCIAL / TAX AUTHORITIES	
	<p>The Licence applicant must prove that it has paid, by the following 31 March:</p> <ul style="list-style-type: none"> Contractual and legal obligations due towards its <i>employees</i> as at 31 December (inclusive) of the year preceding the Sporting season to which the Licence refers, or that at the same date (31 March) proceedings have been opened, which are not obviously unfounded, before administrative, jurisdictional or arbitral bodies of the state or of national or international football authorities; tax deductions and <i>ENPALS</i> contributions (social security taxes) relative to Contractual and legal obligations due towards <i>employees</i> as at 31 December (inclusive) of the year preceding the Sporting season to which the Licence refers, or that at the same date (31 March), provisions to divide the payments into instalments have been obtained, or proceedings have been opened, which are not obviously unfounded, before administrative, jurisdictional or arbitral bodies of the state or of national or international football authorities. 	<ul style="list-style-type: none"> List of employees; Documentation proving that the payment of Contractual and legal obligations due towards employees has been effected as at 31 December or the existence of not obviously unfounded disputes; Declaration testifying that the payment of tax deductions and <i>ENPALS</i> contributions (social security taxes) has been effected, accompanied by proof of payment, or <ul style="list-style-type: none"> Documentation in relation to the extension of the payment deadlines; Written confirmation by the administrative, jurisdictional or arbitral body of the existence of not obviously unfounded disputes.

15.8.1 General Principles

For the purposes of the fulfilment of criterion F.04 the following individuals are considered to be “employees”:

- all professional players according to the FIFA Regulations for the Status and Transfer of Players;
- all registered members, employees and collaborators of the “sporting sector” with contracts deposited with the league to which the Licence applicants belong;
- all administrative, technical and security personnel contained within the A-graded personnel and administrative criteria, with exception to the Stewards (criterion P.10).

Amounts payable as at 31 December must also include payables to individuals who, for whatever reason, are no longer employed by the Licence applicant.

15.8.2 Summary of Employees

The Licence applicant must prepare a list containing the indication of all employees who are employed or have been employed by the Licence applicant during the year, and therefore up until 31 December preceding the Sporting season to which the Licence refers.

The list of *employees* must include the following information:

- Name of the employee;
- Position/Function of the employee;
- Start date;
- Termination date (if applicable); and
- Payables overdue as at 31 December and relative explanatory notes.

Such list must be approved and undersigned by the Licence applicant’s legal representative and supervisory body.

15.8.3 Assessment Procedure

The examination of the documentation proving the fulfilment of criterion F.04 is directly performed by the Licensing bodies.

The payment of Contractual and legal obligations due towards the employees of the Licence applicant, arising from contracts deposited with the league to which it belongs, is testified by this league directly to the Licensing Office, in conformity with the procedure described in Appendix VII.

The payment of Contractual and legal obligations arising from other contracts, which do not have to be deposited with the league to which the Licence applicant belongs, is testified by the Licence applicant by virtue of the copy of the relative contracts and the appropriate documentation that proves the payment.



15.8.4 The Decision

The Licence cannot be granted:

- A)** If the documentation proving that there are no payables overdue from Contractual and legal obligations due towards employees and the relative tax deductions and *ENPALS* contributions (social security taxes) is not transmitted to the Licensing Office within the peremptory deadline;
- B)** If the documents at letter A) do not fulfil the minimum requirements prescribed by the Manual;
- C)** If the Licence applicant has overdue payables arising from the payment of Contractual and legal obligations due towards employees as at 31 December (inclusive) of the year preceding the Sporting season to which the Licence refers.

For the purpose of granting the Licence, if the Licence applicant finds itself in the situation of letter C) the Licence can nevertheless be granted provided that the Licence applicant demonstrates by the following 31 March that:

- it has settled the overdue payable, or
- proceedings have been opened, which are not obviously unfounded, before administrative, jurisdictional or arbitral bodies of the state or of national or international football authorities with regard to the overdue payable.

The First Instance Committee and the Appeals Committee can consider a dispute to be obviously unfounded if it is based on unreasonable or temerarious grounds, or it is filed beyond the deadlines provided for by the applicable regulations, or in any case if it is filed as a pretext; for example, in conflict with a previous acknowledgement of the overdue payable by the Licence applicant or with the sole purpose being to bring one of the overdue payables relevant for the granting of the Licence into the disputed category.

- D)** If the Licence applicant has overdue payables arising from tax deductions and *ENPALS* contributions (social security taxes) in relation to Contractual and legal obligations due towards employees as at 31 December (inclusive) of the year preceding the Sporting season to which the Licence refers.

For the purpose of granting the Licence, if the Licence applicant finds itself in the situation of letter D) the Licence can nevertheless be granted provided that the Licence applicant demonstrates by the following 31 March that:

- it has settled the overdue payable, or
- it has concluded a written agreement with the creditor to extend the payment deadlines for the overdue payable¹⁰, or
- proceedings have been opened, which are not obviously unfounded, before administrative, jurisdictional or arbitral bodies of the state or of national or international football authorities with regard to the overdue payable.

¹⁰ If the creditor has not requested payment of an overdue payable, this is not considered as an extension of the deadline for payment.





The First Instance Committee and the Appeals Committee can consider a dispute to be obviously unfounded if it is based on unreasonable or temerarious grounds, or it is filed beyond the deadlines provided for by the applicable regulations, or in any case it is filed as a pretext; for example, in conflict with a previous acknowledgement of the overdue payable by the Licence applicant or with the sole purpose being to bring one of the overdue payables relevant for the granting of the Licence into the disputed category.

15.9 WRITTEN REPRESENTATIONS PRIOR TO THE LICENSING DECISION

Criterion and grade	Description	Declarations and documents
F.05 A	WRITTEN REPRESENTATIONS PRIOR TO THE LICENSING DECISION	
	<p>Within seven days prior to the period in which the First Instance Committee convenes to deliberate, the Licence applicant is obliged to transmit a declaration to the Licensing Office in which it testifies whether or not, from its statutory closing date (or from the interim financial closing date, if applicable), any events or conditions of major economic importance have occurred that may have an adverse impact on the economic, patrimonial and financial situation of the Licence applicant.</p>	<p>Declaration testifying whether or not, from its statutory closing date (or from the interim financial reporting date, if applicable), any events or conditions of major economic importance have occurred that may have an adverse impact on the financial situation of the Licence applicant.</p>

15.9.1 General Principles

The Licence applicant is obliged to transmit a declaration undersigned by its legal representative to the Licensing Office, in which it testifies whether or not, from its statutory closing date (or from the interim financial reporting date, if required in accordance with criterion F.02), any events or conditions of major economic importance have occurred that may have an adverse impact on the economic, patrimonial and financial situation of the Licence applicant¹¹.

Such declaration must be transmitted even if no event of this nature has occurred and must be undersigned by the Licence applicant's legal representative and supervisory body.

In the case of any such events or conditions occurring, the declaration of the Licence applicant must include a description of the nature of the event or condition and an estimate of its economic-financial impact both in terms of quantity and time (e.g. the impact on more than one financial period), or a declaration that such an estimate is impossible.

Where the Licence applicant is obliged to prepare consolidated Annual financial statements in accordance with Art. 15.5.2 of the Manual, such declaration must also highlight, for the purpose of indicator IND.03, if the civil law Annual financial statements of the Licence applicant highlight losses for the financial year that oblige the application of Art. 2447 or 2482 ter of the Italian Civil Code.

15.9.2 Assessment Procedure

The examination of the declaration in respect of criterion F.05 is directly performed by the Licensing bodies.

¹¹ By way of example but not exhaustive: the withdrawal of credit worthiness by a financial company or other creditor; the inability to respect deadlines for financing contracts that are close to expiry; the inability to pay other creditors within the established deadlines; notable operating deficits as a result of the last financial statements; ascertainment of fraud or serious errors that demonstrate that the financial statements are not true and correct; forecasts of negative outcomes in relation to pending legal proceedings; the start of insolvency or liquidation proceedings; significant changes in a club's management; the withdrawal of sponsorship contracts; disciplinary sanctions; etc.

15.9.3 The Decision

The First Instance Committee must assess the information relating to any event or condition of major economic importance that has occurred subsequent to the statutory closing date (or from interim financial reporting date, if required in accordance with criterion F.02), in combination with the other historic and future economic-financial information supplied by the Licence applicant.

The Licence cannot be granted:

- A)** if the Licence applicant does not submit the declaration in question within the peremptory deadline fixed by the Licensing Office.
- B)** if, based on the information contained in the declaration, and assessed together with the other historic and future economic-financial information, the First Instance Committee considers that there are not the conditions necessary for the going concern of the Licence applicant, until at least the end of the Sporting season to which the Licence refers.

FUTURE ECONOMIC-FINANCIAL INFORMATION

15.10 FUTURE ECONOMIC-FINANCIAL INFORMATION

Criterion and grade	Description	Declarations and documents
F.06 A/B	FUTURE ECONOMIC-FINANCIAL INFORMATION	
	<p>The Licence applicant must prepare, within the peremptory deadline fixed by the Licensing Office, future economic-financial information (budget) covering the 18 month period commencing from 1 January of the year in which the Licence is applied for to 30 June of the following year; and in particular:</p> <ul style="list-style-type: none"> ▪ a budgeted profit and loss account; ▪ a budgeted cash flow statement; ▪ explanatory notes including assumptions, risks and comparisons between the budgets and the actual figures reported in the last Annual financial statements (or in the interim financial statements if applicable) submitted in accordance with criteria F.01 and F.02. <p>Where the Licence applicant, assumes an excessive variability of the forecasted scenarios, especially in view of sporting results, it has the faculty to submit, on the same basis as the above budgets:</p> <ul style="list-style-type: none"> ▪ three hypotheses of the budgeted profit and loss account ("<i>best case/base case/worst case scenario</i>"); ▪ three hypotheses of the budgeted cash flow statement ("<i>best case/base case/worst case scenario</i>"); ▪ explanatory notes including assumptions, risks and comparisons between the budgets and the actual figures reported in the last Annual financial statements (or in the interim financial statements if applicable) submitted in accordance with criteria F.01 and F.02. <p>The budgets must be prepared in conformity with the principles and requirements prescribed in the Manual and must be based on assumptions that are not obviously unfounded.</p> <p>At the end of the Sporting season underway at the moment of applying for the Licence, the Licence applicant that has obtained the Licence and that has decided to submit three hypotheses of budgets ("<i>best case / base case / worst case scenario</i>") must indicate, within the deadline peremptorily fixed by the Licensing Office, which of the three initially indicated is applicable and best reflects the scenario of the following Sporting season.</p>	<ul style="list-style-type: none"> ▪ A budgeted profit and loss account; ▪ A budgeted cash flow statement; ▪ Explanatory notes including assumptions, risks and comparisons between the budgets and the actual figures reported in the last Annual financial statements (or in the interim financial statements if applicable) submitted in accordance with criteria F.01 and F.02 <p>or</p> <ul style="list-style-type: none"> ▪ Three hypotheses of the budgeted profit and loss account ("<i>best case/base case/worst case scenario</i>"); ▪ Three hypotheses of the budgeted cash flow statement ("<i>best case/base case/worst case scenario</i>"); ▪ Explanatory notes including assumptions, risks and comparisons between the budgets and the actual figures reported in the last Annual financial statements (or in the interim financial statements if applicable) submitted in accordance with criteria F.01 and F.02.

15.10.1 General Principles

Criterion F.06 is graded “A” for the Licence applicants that find themselves in one of the situations described by the indicators 1, 2 and 3 at Art. 15.10.4 of the Manual; and instead a criterion “B” for the Licence applicants that do not find themselves in one of the situations described by the indicators.

As prescribed for criterion F.01, where the Licence applicant exercises control over one or more companies, in accordance with Art. 2359 of the Italian Civil Code, the budgets must be related to the group to which the Licence applicant is the parent company.

15.10.2 Reporting Period

The Licence applicant must submit future economic-financial information (budgets) covering the 18 month period commencing from 1 January of the year in which the Licence is applied for to 30 June of the following year.

The budgets must be prepared on a six month basis (Appendix no. VIII); however, the submission of budgets based on periods inferior to six months (e.g. monthly, three monthly) is allowed.

15.10.3 Minimum requirements and content of the future economic-financial information

The future economic-financial information must include the following documents:

- a budgeted profit and loss account or three hypotheses of the budgeted profit and loss account, formulated on the basis of an analysis per scenario and that reflects three different reference alternatives: a *best case* scenario, a *base* scenario and a *worst case* scenario;
- a budgeted cash flow statement or three hypotheses of the budgeted cash flow statements, formulated on the basis of an analysis per scenario and that reflects three different reference alternatives: a *best case* scenario, a *base* scenario and a *worst case* scenario;
- explanatory notes including assumptions, risks and comparisons between the budgets and the actual figures reported in the last Annual financial statements (or in the interim financial statements if applicable) submitted in accordance with criteria F.01 and F.02. The explanatory notes must include a declaration that testifies that the budgets have been prepared on a consistent basis with the audited Annual financial statements.

The budgets must include a comparative profit and loss account and cash flow statement for the immediately preceding financial year and interim period (if applicable).

The following information must be clearly highlighted in the above documents:

- the name (and legal form), domicile and registered office of the Licence applicant and any possible changes from the preceding financial year;
- whether the financial information refers to the individual Licence applicant, to a group of entities or to some other combination of entities, with the description of their structure and composition;
- the presentation currency.

The budgets must be based on assumptions that are not obviously unfounded and they must be approved and undersigned by the legal representative of the Licence applicant and supervisory body.

The budget relevant to the Profit and Loss Account must include, as a minimum, the following items:

- Gate receipts
- Sponsorship income
- Commercial and royalty income
- Income from broadcasting rights
- Other operating income
- Capital gains from the disposal of player registration rights
- Cost of sales/materials
- Cost of personnel
- Amortisations, depreciations and impairments
- Other operating expenses
- Losses on the disposal of player registration rights
- Interest and other financial charges
- Taxes on income
- Profit/(loss) for the year

The budget relevant to the cash flow statement must include the budget of cash flows classified between operating activities, investing activities and financing activities.

In preparing the budgets the same accounting requirements implemented for the preparation of the Annual financial statements must be applied, except for accounting policy changes which have been made after the statutory closing date of the last Annual financial statements and which are to be reflected in the next Annual financial statements. The details of the changes must be disclosed.

The explanatory notes must include a brief description of the assumptions and risks (with explicit reference to the relevant aspects contained in the historic information or in other documents) that have been used to prepare the various hypothetical budgets.

15.10.4 The Indicators

The historic economic-financial information supplied by the Licence applicant in order to fulfil criteria F.01, F.02, F.03, F.04 and F.05, may highlight warning signs linked to the economic-financial performance and the Licence applicant's prospects to continue as a going concern.

Such warning signs are ascertained by the Licensing bodies by virtue of the following indicators:

Indicator no. 1 (IND.01)

The independent auditor's report in respect of the audited Annual financial statements includes a qualified 'except for' opinion or emphasis of matter in respect of going concern.

Indicator no. 2 (IND.02)

The independent auditor's report in respect of the reviewed interim financial statements includes a qualified conclusion or emphasis of matter in respect of going concern.

Indicator no. 3 (IND.03)

- The civil law Annual financial statements highlight losses for the financial year that oblige the application of Art. 2447 or 2482 ter of the Italian Civil Code; and/or
- The consolidated Annual financial statements, for Licence applicants that are obliged to prepare them in accordance with Art. 15.5.2 of the Manual, discloses a net liabilities position.

If the Licence applicant finds itself in one of the situations described by the indicators, the following provisions are applied:

- the Licensing bodies implement the more in-depth assessment procedures stipulated at Art. 15.10.5 of the Manual, on the information supplied in accordance with criterion F.06, which in this case will be graded as an 'A' criterion;
- where the Licence has been granted, the Licensee will be subjected to criterion F.08.

15.10.5 Assessment Procedure

The assessment procedures are directly performed by the Licensing bodies and must include:

- the check of the arithmetic accuracy of the budgets;
- the check, through discussions with management and the examination of the documents, that the budgets have been prepared based on the assumptions and the risks indicated by the Licence applicant and that they do not present elements that are obviously unfounded or that are expressly over optimistic;
- the check that the opening balances contained within the budgets are consistent with the items reported in the last Annual financial statements or in the interim financial statements, if applicable; and
- the check that the budgets have been approved and undersigned by the Licence applicant's legal representative and supervisory body.

15.10.6 The Decision

Fulfilment of the indicators

- A)** if the Licence applicant does not submit the documents requested by criterion F.06 within the peremptory deadline fixed by the Licensing Office, it will be sanctioned in accordance with Arts. 3.2 and 10.3 of the Manual.

Breach of the indicators

- B)** the Licence cannot be granted if, on the basis of the historic and future economic-financial information supplied by the Licence applicant, the First Instance Committee considers that the Licence applicant is not able to continue as a going concern, until at least the end of the Sporting season to which the Licence refers.
- C)** if, in the judgement of the First Instance Committee, the Licence applicant finds itself in one of the situations described by the indicators, it must also fulfil the obligation to update the future economic-financial information in accordance with criterion F.08.

SUBSEQUENT ECONOMIC-FINANCIAL INFORMATION

15.11 DUTY TO NOTIFY SUBSEQUENT EVENTS

Criterion and grade	Description	Declarations and documents
F.07 B	DUTY TO NOTIFY SUBSEQUENT EVENTS	
	Following the granting of the Licence, Licensees are obliged to inform the Licensing Office, in writing and without delay, about any event or condition that may have a negative impact on the Licensee's ability to continue as a going concern.	Declaration containing the description of any event or operation that has happened subsequent to the granting of the Licence and that may have a negative impact on the Licensee's ability to continue as a going concern.

15.11.1 Reporting Period

Immediately after the granting of the Licence and up until the end of the Sporting season to which the Licence refers, the Licensee must inform the Licensing Office, in writing and without delay, of any event or condition that may have a negative impact on the Licensee's ability to continue as a going concern.

The Licensing Office may request, at any moment, relevant information and/or declarations from the Licensee.

15.11.2 Content of the Information

Where any such event or condition has occurred, the Licensee's declaration must include a description of the nature of the event and an estimate of its impact on the patrimonial, economic and financial situation, or a declaration that such an estimate is impossible.

15.11.3 Assessment Procedure

The examination of the declaration in respect of criterion F.07 is directly performed by the Licensing bodies.

15.11.4 The Decision

Where a Licensee fails to inform the Licensing Office, in writing and without delay, about any event or condition that may have a negative impact on the Licensee's ability to continue as a going concern, this Licensee will be sanctioned in accordance with Arts. 3.2 and 10.3 of the Manual.

The fulfilment of criterion F.07 will be assessed in relation to the granting of the subsequent Licence.

15.12 DUTY TO UPDATE FUTURE ECONOMIC-FINANCIAL INFORMATION

Criterion and grade	Description	Declarations and documents
F.08 B	DUTY TO UPDATE FUTURE ECONOMIC-FINANCIAL INFORMATION	
	<p>A Licensee which finds itself in one of the situations described by the indicators at Art. 15.10.4 of the Manual must prepare an updated version of the future economic-financial information compiled for criterion F.06, which covers the entire period up until 30 June of the following year.</p> <p>Furthermore, the information must include a comparison between the budgets and the actual figures reported in the six-month period preceding the interval date.</p>	<ul style="list-style-type: none"> ▪ An updated version of the budgeted profit and loss account; ▪ An updated version of the budgeted cash flow statement; ▪ Explanatory notes including assumptions, risks and comparisons between the budgets and the actual figures.

15.12.1 Reporting Period

Apart from the obligation (criterion F.06), where provided for, to indicate which of the hypotheses of the budgeted profit and loss accounts and the cash flow statements (and relative notes), among the initial three indicated ("*best case/base case/worst case scenario*") is applicable and best reflects the scenario of the following Sporting season, the Licensee must update the information contained therein through to 30 June of the following year, within the deadlines fixed by the Licensing Office.

The budgets must be prepared on a six month basis (Appendix no. IX); however, the submission of budgets based on periods inferior to six months (e.g. monthly, three monthly) is allowed.

The updates must be performed in respect of the period from the interval dates of 30 June and 31 December and must cover the remaining period through to 30 June of the following year.

15.12.2 Minimum requirements and content of the information

The future economic-financial information (budgets), in respect of criterion F.08, must include the following documents:

- a budgeted profit and loss account;
- a budgeted cash flow statement;
- explanatory notes including assumptions, risks and comparisons between the budgets and the actual figures reported in the last Annual financial statements (or in the interim financial statements if applicable) submitted in accordance with criteria F.01 and F.02. The explanatory notes must include a declaration that testifies that the budgets have been prepared on a consistent basis with the audited Annual financial statements and a summary of the significant deviations between the budget and the actual figures.

The updated budgets must fulfil the minimum requirements provided for by Art. 15.10.3 of the Manual and they must also contain the following information:

- the original budgeted profit and loss account and the original budgeted cash flow figures relative to the six-month period immediately preceding the interval dates (hypothesis chosen for criterion F.06);
- the actual figures of the profit and loss account and the cash flow statement relative to the six-month period immediately preceding the interval dates; and
- the difference between the budgeted figures and the actual ones and a brief description of the reasons that have determined such differences.

The following information must be clearly highlighted in the above documents:

- the name (and legal form), domicile and registered office of the Licence applicant and any possible changes from the preceding statutory date;
- whether the financial information refers to the individual Licence applicant, to a group of entities or to some other combination of entities, with the description of their structure and composition;
- the presentation currency.

The updated budgets must be based on assumptions that are not obviously unfounded and they must be approved and undersigned by the Licence applicant's legal representative and supervisory body.

15.12.3 Assessment Procedure

The assessment procedures are directly performed by the Licensing bodies.

15.12.4 The Decision

The Licensee must be sanctioned in accordance with Arts. 3.2 and 10.3 of the Manual:

- A)** if the documents requested for criterion F.08 are not presented within the peremptory deadline fixed by the Licensing Office;
- B)** if the documents at letter A) do not satisfy the prescribed minimum requirements for the content;
- C)** if additional information and documents are not submitted when requested by the Licensing Office, or if such information and documents are not complete.

The fulfilment of criterion F.08 will be assessed in relation to the granting of the subsequent Licence.

Appendices

The appendices are an integral part of the Manual and contain mandatory provisions unless otherwise indicated.

Appendix I	Regulation for Decision Making Procedures	78
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APPENDIX I - Regulation for Decision Making Procedures

- MANDATORY -

Art. 1 General Principles

This regulation applies to the decision making procedures of the First Instance Committee and the Appeals Committee.

Art. 2 Principle of Equal Treatment

The First Instance Committee and the Appeals Committee guarantee equal treatment for all clubs.

Art. 3 Representation

Clubs have the right to be represented by a trustworthy consultant at every stage of the licensing procedure and subsequent to the granting of the Licence.

Clubs may request, by virtue of an appropriate petition undersigned by the club's legal representative, to be heard before the First Instance Committee and the Appeals Committee and to be assisted by a duly delegated trustworthy consultant.

Art. 4 Burden of Proof

In the event of contention by the Licensing bodies, it is the duty of the clubs to prove the fulfilment of the criteria necessary for the granting of the Licence and the truthfulness of the declarations made and the documentation produced.

Art. 5 Decisions

The First Instance Committee and the Appeals Committee are summoned by the respective Presidents and are validly constituted in the presence of at least five members, including the President or the Vice-President, as well as at least one of the members who has professional experience in sporting venues.

The decisions of the First Instance Committee and the Appeals Committee, based upon the documentation presented by the clubs and the reports prepared by the Experts, are taken by the majority of the members present and have to be justified and in writing. In the case of an equal number of votes the President will have the casting vote.

Such decisions must be succinctly justified and communicated to the clubs, even only by fax.

Art. 6 Right to appeal

Clubs which have been refused the Licence or that have had their Licence withdrawn, have the right to lodge an appeal with the Appeals Committee.

Under no circumstances is any club allowed to appeal against the granting of the Licence to another club.

Art. 7 Deadlines

The deadlines of the licensing procedure are communicated on an annual basis to the clubs by the Licensing Office.

The deadlines are calculated applying the principle of *dies a quo non computatur*.

Deadlines which fall on a Sunday or a legal holiday are extended to the next working day.

Art. 8 Content and Form of an Appeal to the Appeals Committee

An appeal to the Appeals Committee must contain:

- the full and complete name of the appealing club and the person who has undersigned the appeal, including his relative powers;
- the indication the contested measure;
- the reasons for the contestation.

The appeal must be addressed to the Appeals Committee and be sent by registered post with return of receipt, in advance by fax, to the Licensing Office in its function as secretariat of the Appeals Committee.

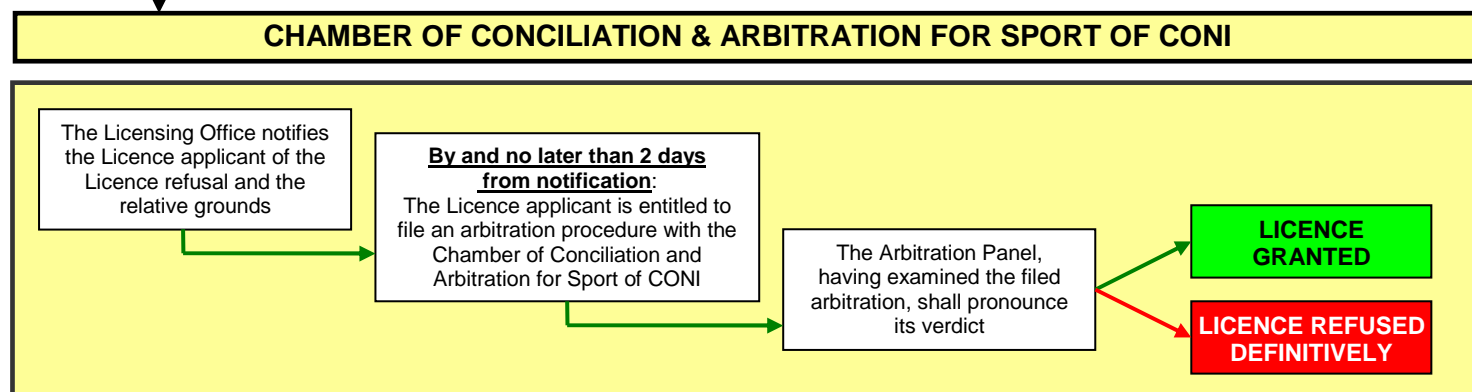
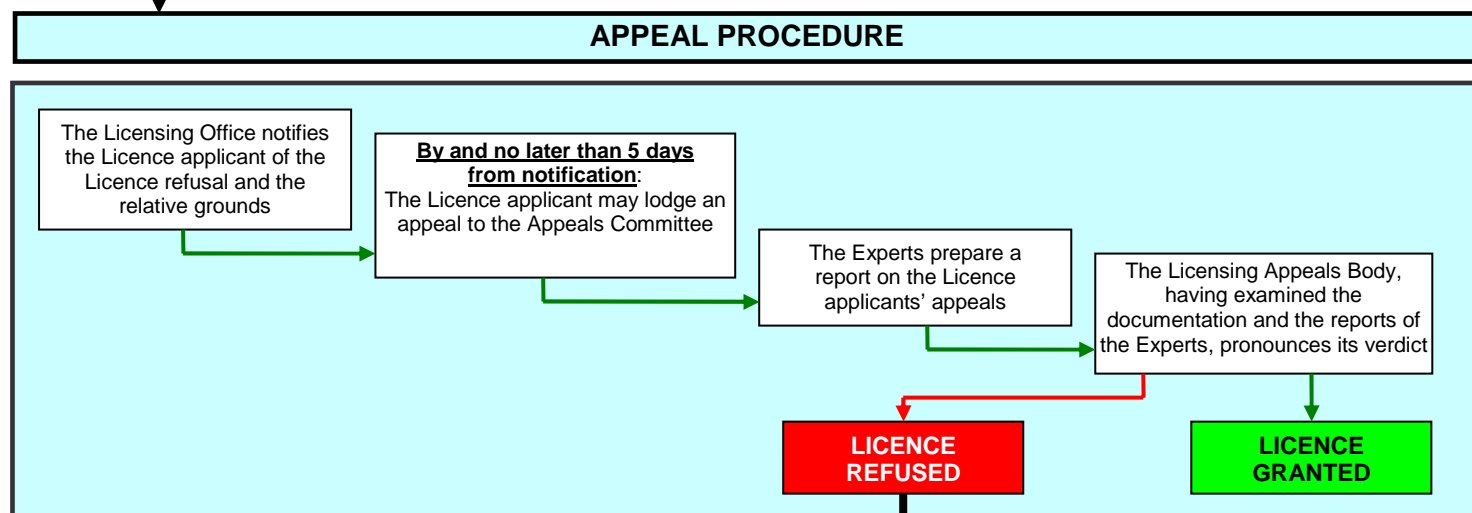
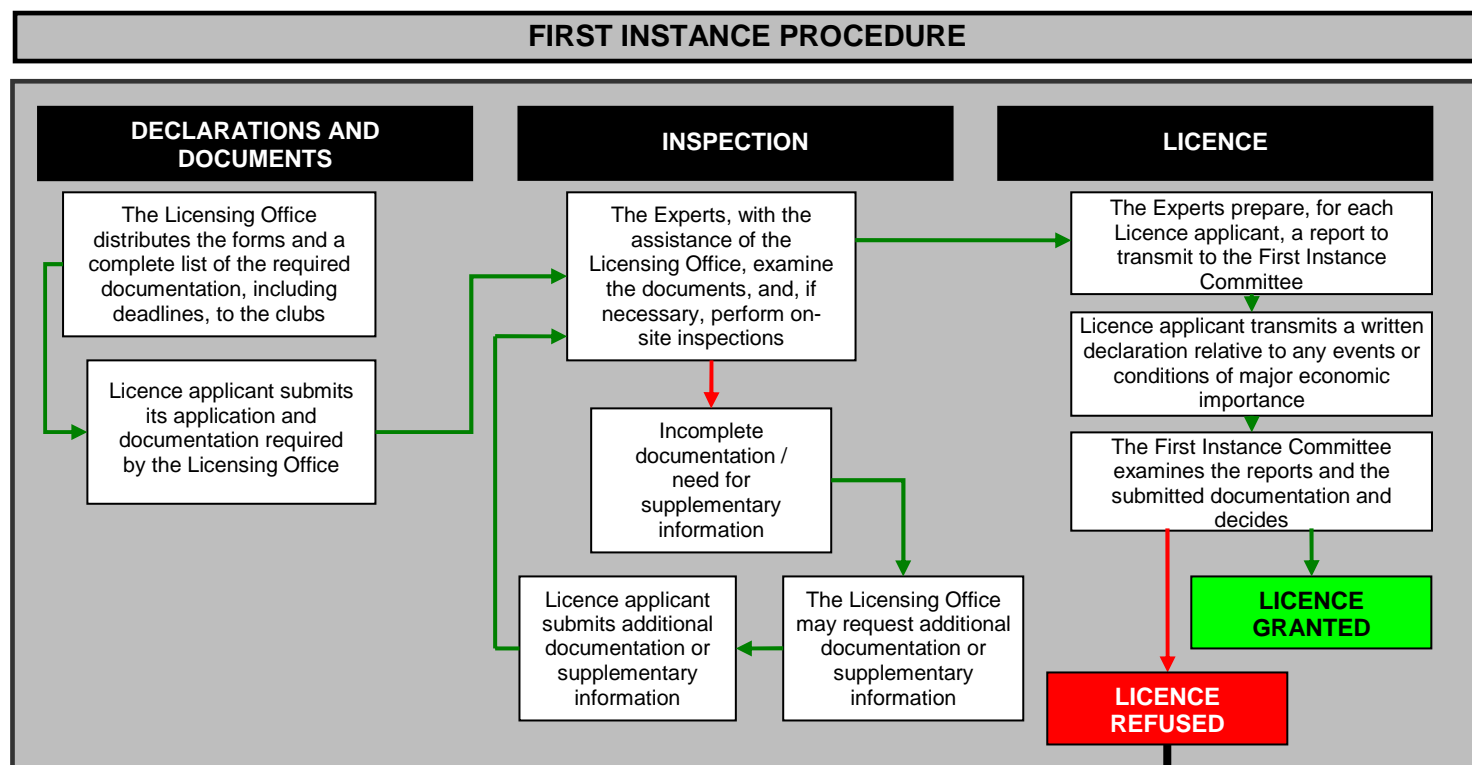
Any possible supporting documentation must be attached to the appeal, even to the copy sent in advance by fax.

Art. 9 Immediate Enforceability of Decisions

The decisions of the First Instance Committee and the Appeals Committee are immediately enforceable even if they are appealed against.



APPENDIX II - Core Process - MANDATORY -



By and no later than the deadline set by UEFA:
The Licensing Office transmits to UEFA the list of licensed clubs for the following Sporting season



APPENDIX III - Guidelines proposed by FARE (Football Against Racism in Europe)

- PURELY ILLUSTRATIVE -

1. Issue a statement saying that racism or any other kind of discrimination will not be tolerated, spelling out the action it will take against those who engage in racist chanting. The statement should be printed in all match programmes and displayed permanently and prominently around the ground.
2. Make public address announcements condemning racist chanting at matches.
3. Make it a condition for season-ticket holders that they do not take part in racist abuse.
4. Take action to prevent the sale of racist literature inside and around the ground.
5. Take disciplinary action against players who engage in racial abuse.
6. Contact other associations or clubs to make sure they understand the association's or club's policy on racism.
7. Encourage a common strategy for stewards and police for dealing with racist abuse.
8. Remove all racist graffiti from the ground as a matter of urgency.
9. Adopt an equal opportunities policy in relation to employment and service provision.
10. Work with all other groups and agencies, such as the players' union, supporters, schools, voluntary organisations, youth clubs, sponsors, local businesses, police and other public authorities, to develop proactive programmes and make progress to raise awareness of campaigning to eliminate racial abuse and discrimination.



APPENDIX IV - Infrastructure Requirements

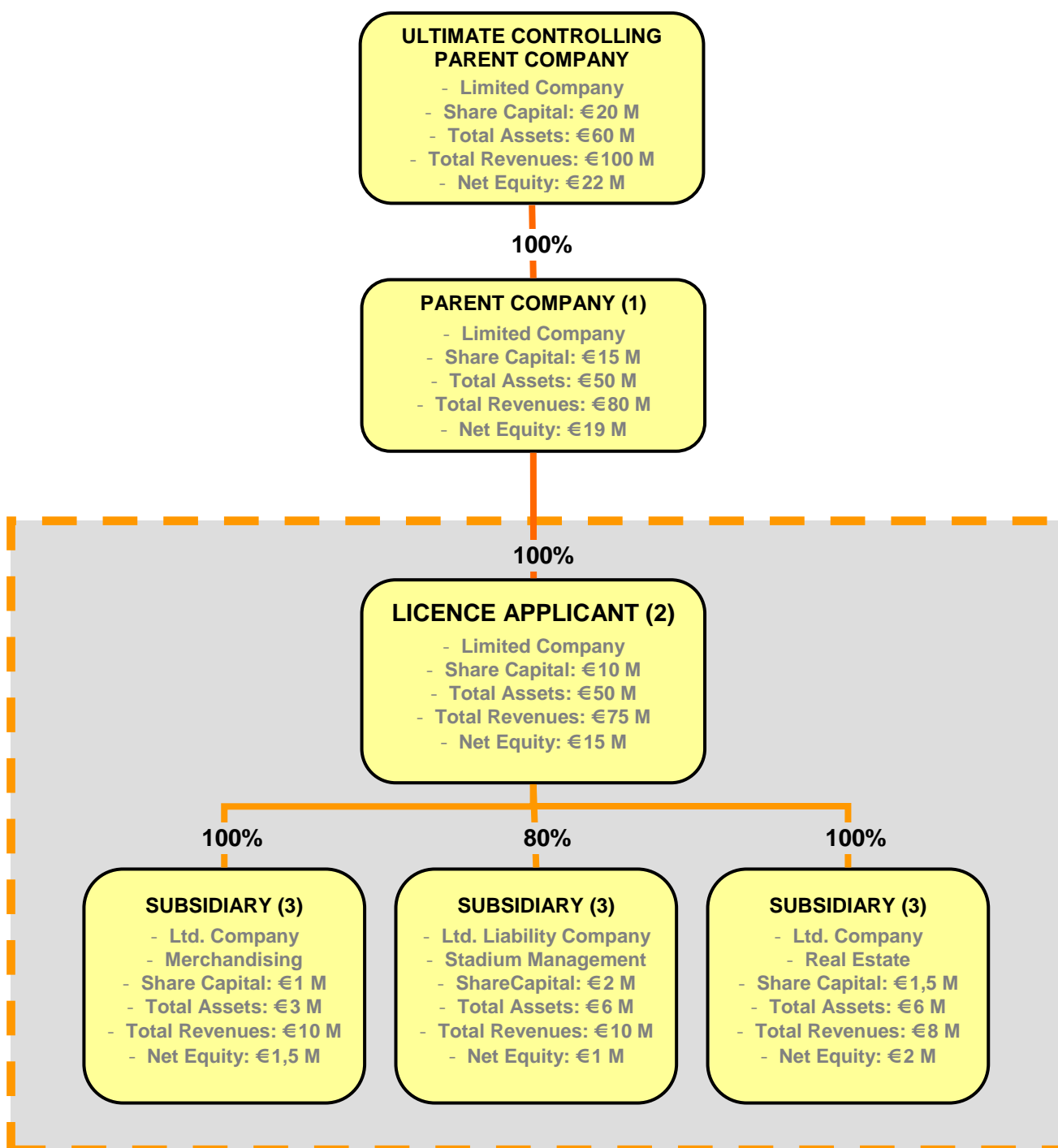
- MANDATORY -

To be defined.



APPENDIX V - Consolidation Perimeter

- PURELY ILLUSTRATIVE -



- (1) Where the immediate parent company does not coincide with the ultimate controlling parent company;
- (2) Licence applicant which must prepare its own consolidated Annual financial statements;
- (3) Subsidiary companies whose Annual financial statements are consolidated with that of the Licence applicant.

- MANDATORY -

N.B.: Aggregate figures marked by the symbol * must be reconciled with the amounts entered for the corresponding items in the Annual financial statements. In the case of a Licence applicant that is required to provide supplementary documentation, as a result of the Annual financial statements not being in conformity with the principles and requirements prescribed by the Manual in relation to the accounting of “player registration costs”, the aggregate figures marked by the symbol * must be reconciled with the amounts indicated for the corresponding items in the restated Balance Sheet and Profit and Loss Account in accordance with Art. 15.5.6 of the Manual.



APPENDIX VII - Certification that the payment of all Contractual and legal obligations due towards employees has been effected

- MANDATORY -

For control purposes, the Licence applicant is obliged to provide a "Summary Document" containing the following information:

- a) a list of registered members that are employed or have been employed by the Licence applicant up until 31 December of the year preceding the Sporting season to which the Licence refers;
- b) a list of employees and collaborators of the "sporting sector", with contracts deposited with the league to which the Licence applicant belongs, who are employed or have been employed by the Licence applicant up until 31 December of the year preceding the Sporting season to which the Licence refers;
- c) for each registered member as per point a) above and for each employee as per point b) above: the progressive number of the payment counterfoils up until 31 December of the year preceding the Sporting season to which the Licence refers;
- d) for each collaborator as per point b) above: the progressive number of invoices and/or equivalent tax-related documents up until 31 December of the year preceding the Sporting season to which the Licence refers;
- e) to the details and amounts of the bank records testifying the payment of Contractual and legal obligations for each month up until 31 December of the year preceding the Sporting season to which the Licence refers;
- f) the indication of Contractual and legal obligations paid by bank cheque;
- g) where cash payments are applicable, the indication of the payment order number;
- h) details of the bank statements where the bank records or cheques are debited.

The assessment procedures, performed directly by the league to which the Licence applicant belongs or a delegated consultant company, encompass:

1. the verification of the correspondence between the data of the Contractual and legal obligations contained within the employment contracts supplied by the league to which the Licence applicant belongs, and the same data contained within the "Summary Document" provided by the Licence applicant;
2. the examination, up until 31 December of the year preceding the Sporting season to which the Licence refers, of the following elements:
 - the correct issuing of monthly counterfoils;
 - the consistency between the Contractual and legal obligations indicated in the monthly counterfoils and the contracts stipulated between the Licence applicant and the registered members, deposited with the league to which the Licence applicant belongs;
 - the payment of the net Contractual and legal obligations indicated in the summary counterfoils by virtue of a verification of the relative bank records;
 - where the Contractual and legal obligations are paid by cash, verification of the correspondence between the payment order and the cash register and the correct bookkeeping;



- the payment of the invoices or the equivalent tax-related documents of the collaborators of the "sporting sector" with a verification of the relative bank records;
- where the payment is made by bank cheque, the verification of the subsequent debit in the current bank account;
- the correspondence of the amounts resulting from the bank records used to pay the Contractual and legal obligations and the relative bank statements;
- the payment of Contractual and legal obligations deriving from decisions of arbitration bodies, decided up until the subsequent 31 March, relative to overdue payables of Contractual and legal obligations up until 31 December of the year preceding the Sporting season to which the Licence refers;
- in the case of bonuses, variable components of Contractual and legal contributions and everything that is an integral part of the Contractual and legal contributions, indicated in the contracts between the Licence applicant and the registered members, which are deposited with the league to which the Licence applicant belongs, the verification that these payments have been effected, or documentation presented by the Licence applicant which testifies that the conditions established in the contract that would have resulted in the right to the bonus (or other variable component resulting from the contract deposited with the league to which it belongs) have not been fulfilled.



APPENDIX VIII - Budgeted Profit and Loss Account and Budgeted Cash Flow Statement (criterion F.06)

- PURELY ILLUSTRATIVE -

PROFIT AND LOSS ACCOUNT	Actual values for the period 01/07/06 to 30/06/07 (12m)	Budget for the period 01/07/07 - 30/06/08 (12 months)			Budget for the period 01/07/08 - 30/06/09 (12 months)		
		Actual values for the period 01/07/07 to 31/12/07 (6m)	Budget for the period 01/01/08 to 30/06/08 (6m)	Total for the period 01/07/07 to 30/06/08 (12m)	Budget for the period 01/07/08 to 31/12/08 (6m)	Budget for the period 01/01/09 to 30/06/09 (6m)	Total for the period 01/07/08 to 30/06/09 (12m)
PRODUCTION VALUE							
Revenues from sales and services							
Sponsorship income							
Advertising income							
Commercial and royalty income							
Broadcasting rights							
Capital gains from the disposal of player registration rights							
Other operating income							
TOTAL PRODUCTION VALUE (A)							
PRODUCTION COSTS							
Cost of sales/materials							
Salaries and wages							
Amortisations, depreciations and impairments							
Other operating expenses							
Losses on the disposal of player registration rights							
TOTAL PRODUCTION COSTS (B)							
OPERATING PROFIT/LOSS							
Profit/loss on disposal of fixed assets							
Financial income and expenses							
Taxes on income							
Total equity brought forward							
Total equity carried forward							



CASH FLOW STATEMENT	Actual values for the period 01/07/06 to 30/06/07 (12m)	Budget for the period 01/07/07 - 30/06/08 (12 months)			Budget for the period 01/07/08 - 30/06/09 (12 months)		
		Actual values for the period 01/07/07 to 31/12/07 (6m)	Budget for the period 01/01/08 to 30/06/08 (6m)	Total for the period 01/07/07 to 30/06/08 (12m)	Budget for the period 01/07/08 to 31/12/08 (6m)	Budget for the period 01/01/09 to 30/06/09 (6m)	Total for the period 01/07/08 to 30/06/09 (12m)
PROFIT/(LOSS) FOR THE YEAR							
Amortisation and depreciation							
Increase/(decrease) of employees' severance indemnity							
Provision/(use) of funds for risks and charges							
Economic self-financing							
Changes in current assets and liabilities							
Trade receivables							
Other short-term receivables							
Accrued income and prepaid expenses							
Inventory							
Trade payables							
Other payables							
Tax liabilities							
Accrued expenses and deferred income							
Cash flow from operating activities							
Net increase/(decrease) in the cost of players' registrations							
Net increase/(decrease) in other intangible assets							
Net increase/(decrease) in tangible fixed assets							
Net increase/(decrease) in financial fixed assets							
Cash flow from investing activities							
Short-term financial payables							
Medium/long-term financial payables							
Bringing-in of capital							
Distribution of profits							
Cash flow from financial activities							
Net increase/(decrease) in cash and equivalents							
Cash and equivalents at the beginning of the financial year							
Cash and equivalents at the end of the financial year							
Increase/(decrease) for the year							





**APPENDIX IX - Updated Budgeted Profit and Loss Account and
Updated Budgeted Cash Flow Statement
(criterion F.08)**

- PURELY ILLUSTRATIVE -

AS AT 30/06/08 - UPDATED BUDGETED PROFIT AND LOSS ACCOUNT TO 30/06/09	Summary of differences				Updated budget for the period 01/07/08 - 30/06/09 (12 months)		
	Actual values for the period 01/01/08 to 30/06/08 (6m)	Budget for the period 01/01/08 to 30/06/08 (6m)	Differences	Explanation of significant differences	Updated budget for the period 01/07/08 to 31/12/08 (6m)	Updated budget for the period 01/01/09 to 30/06/09 (6m)	Total for the period 01/07/08 to 30/06/09 (12m)
PRODUCTION VALUE							
Revenues from sales and services							
Sponsorship income							
Advertising income							
Commercial and royalty income							
Broadcasting rights							
Capital gains from the disposal of player registration rights							
Other operating income							
TOTAL PRODUCTION VALUE (A)							
PRODUCTION COSTS							
Cost of sales/materials							
Salaries and wages							
Amortisations, depreciations and impairments							
Other operating expenses							
Losses on the disposal of player registration rights							
TOTAL PRODUCTION COSTS (B)							
OPERATING PROFIT/LOSS							
Profit/loss on disposal of fixed assets							
Financial income and expenses							
Taxes on income							
Total equity brought forward							
Total equity carried forward							



AS AT 30/06/08 - UPDATED BUDGETED CASH FLOW STATEMENT TO 30/06/09	Summary of differences				Updated budget for the period 01/07/08 - 30/06/09 (12 months)		
	Actual values for the period 01/01/08 to 30/06/08 (6m)	Budget for the period 01/01/08 to 30/06/08 (6m)	Differences	Explanation of significant differences	Updated budget for the period 01/07/08 to 31/12/08 (6m)	Updated budget for the period 01/01/09 to 30/06/09 (6m)	Total for the period 01/07/08 to 30/06/09 (12m)
PROFIT/(LOSS) FOR THE YEAR							
Amortisation and depreciation							
Increase/(decrease) of employees' severance indemnity							
Provision/(use) of funds for risks and charges							
Economic self-financing							
Changes in current assets and liabilities							
Trade receivables							
Other short-term receivables							
Accrued income and prepaid expenses							
Inventory							
Trade payables							
Other payables							
Tax liabilities							
Accrued expenses and deferred income							
Cash flow from operating activities							
Net increase/(decrease) in the cost of players' registrations							
Net increase/(decrease) in other intangible assets							
Net increase/(decrease) in tangible fixed assets							
Net increase/(decrease) in financial fixed assets							
Cash flow from investing activities							
Short-term financial payables							
Medium/long-term financial payables							
Bringing-in of capital							
Distribution of profits							
Cash flow from financial activities							
Net increase/(decrease) in cash and equivalents							
Cash and equivalents at the beginning of the financial year							
Cash and equivalents at the end of the financial year							
Increase/(decrease) for the year							





AS AT 31/12/08 - UPDATED BUDGETED PROFIT AND LOSS ACCOUNT TO 30/06/09	Summary of differences				Updated budget for the period 01/01/09 to 30/06/09 (6m)
	Actual values for the period 01/07/08 to 31/12/08 (6m)	Budget for the period 01/07/08 to 31/12/08 (6m)	Differences	Explanation of significant differences	
PRODUCTION VALUE					
Revenues from sales and services					
Sponsorship income					
Advertising income					
Commercial and royalty income					
Broadcasting rights					
Capital gains from the disposal of player registration rights					
Other operating income					
TOTAL PRODUCTION VALUE (A)					
PRODUCTION COSTS					
Cost of sales/materials					
Salaries and wages					
Amortisations, depreciations and impairments					
Other operating expenses					
Losses on the disposal of player registration rights					
TOTAL PRODUCTION COSTS (B)					
OPERATING PROFIT/LOSS					
Profit/loss on disposal of fixed assets					
Financial income and expenses					
Taxes on income					
Total equity brought forward					
Total equity carried forward					



AS AT 31/12/08 - UPDATED BUDGETED CASH FLOW STATEMENT TO 30/06/09	Summary of differences				Updated budget for the period 01/01/09 to 30/06/09 (6m)
	Actual values for the period 01/07/08 to 31/12/08 (6m)	Budget for the period 01/07/08 to 31/12/08 (6m)	Differences	Explanation of significant differences	
PROFIT/(LOSS) FOR THE YEAR					
Amortisation and depreciation					
Increase/(decrease) of employees' severance indemnity					
Provision/(use) of funds for risks and charges					
Economic self-financing					
Changes in current assets and liabilities					
Trade receivables					
Other short-term receivables					
Accrued income and prepaid expenses					
Inventory					
Trade payables					
Other payables					
Tax liabilities					
Accrued expenses and deferred income					
Cash flow from operating activities					
Net increase/(decrease) in the cost of players' registrations					
Net increase/(decrease) in other intangible assets					
Net increase/(decrease) in tangible fixed assets					
Net increase/(decrease) in financial fixed assets					
Cash flow from investing activities					
Short-term financial payables					
Medium/long-term financial payables					
Bringing-in of capital					
Distribution of profits					
Cash flow from financial activities					
Net increase/(decrease) in cash and equivalents					
Cash and equivalents at the beginning of the financial year					
Cash and equivalents at the end of the financial year					
Increase/(decrease) for the year					