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PART I LICENSING PROCEDURE

DEFINITIONS AND ABBREVIATIONS

TITLE I Definitions and abbreviations

Administration procedures	Bankruptcy and/or insolvency and/or debt restructuring procedures, either judicial or extra-judicial, voluntary or mandatory, related to the state of insolvency, even if temporary, of entities, including those procedures that allow them or whose objectives are to carry on running their business.
Agent	<p>A natural or legal person who, according with Regolamento Agenti Sportivi FIGC, by virtue of a contract, connects two or more subjects for the following purposes:</p> <ul style="list-style-type: none">a) Conclusion, resolution or renewal of a contract of a professional sporting performance;b) Conclusion of a transfer contract regarding professional sporting performance;c) Registration with a professional sporting federation.
Agreed upon procedures	In an engagement to perform agreed-upon procedures, an auditor is engaged to carry out those procedures of an audit nature to which the auditor and the entity and any appropriate third parties have agreed and to report on factual findings. The recipients of the report must form their own conclusions from the report of the auditor. The report is restricted to those parties that have agreed to the procedures to be performed since others, unaware of the reasons for the procedures, may misinterpret the results.
Annual financial statements	Civil law Annual financial statements or, where it is foreseen by the Manual, annual consolidated financial statements.
Appeals Committee	Licensing Appeals Committee.
Associate	An entity, including an unincorporated entity such as a partnership, which is neither a subsidiary nor an interest in a Joint venture and over which the investor has a Significant influence.
CAS	Court of Arbitration for Sport in Lausanne

Club Licensing Quality Standard	Last version of the document that defines the minimum requirements which Licensors must comply to operate the Licensing system.
Codice di Giustizia Sportiva	Codice di giustizia sportiva della Federazione Italiana Giuoco Calcio (Code of sporting justice of the Italian Football Federation)
CONI	Comitato Olimpico Nazionale Italiano (Italian Olympic Committee).
CONSOB	Commissione Nazionale per le Società e la Borsa (Public authority responsible for regulating the Italian securities market).
Contractual and legal obligations	The term includes, not only remuneration resulting from the labour contract (including bonuses and benefits), 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 (e.g. Image right payments, etc.).
Control	The power to govern the financial and operating policies of an entity so as to obtain benefits from its activities. Control may be gained by share ownership, statute or agreement.
Control Chain	All the entities which, directly or indirectly, control the Licence Applicant/Licensee, including the ultimate controlling party which controls the whole group structure and in particular the Licence applicant.
Co.Vi.So.C.	Commissione di Vigilanza sulle Società di Calcio Professionistiche (The FIGC's professional football clubs financial regulator).
Co.Vi.So.F.	Commissione di Vigilanza sulle Società di Calcio Femminile (The FIGC's women's football clubs regulator).
Event or condition of major economic importance	Any event or condition which has a significant adverse impact on the Annual financial statements/Interim financial statements and would have required a different presentation if occurred during the preceding reporting period or interim period.
FIFA	Fédération Internationale de Football Association.
FIGC	Federazione Italiana Giuoco Calcio.

First Instance Committee	First Instance Licensing Committee.
GOS	Gruppo Operativo Sicurezza (Safety Operation Group)
Government	Any form of government, including government agencies, government departments and similar bodies, whether local or national.
Image rights payments	Amounts due (either directly or indirectly) to employees (as defined in art. 15.7.1) as a result of contractual agreements with the Licence applicant/ Licensee for the right to exploit their image or reputation in relation to football and/or non-football activities.
Interim financial statements	Economic and financial statements covering the period from 1 July to 31 December of the financial year underway at the moment of applying for the Licence
Joint Control	The contractually agreed sharing of control over an economic activity, which exists only when the strategic financial and operating decisions relating to the activity require the unanimous consent of the parties sharing control (the venturers).
Joint venture	A contractual arrangement whereby two or more parties undertake an economic activity that is subject to Joint control.
Key management personnel	Persons having authority over and responsibility for planning, directing and controlling the activities of an entity, directly or indirectly, including but not limited to any director (executive or otherwise) of the entity.
Licence	UEFA Licence: certification granted by FIGC confirming fulfillment by the Licence applicant of all requirements of the Licensing system.
Licence applicant	A duly incorporated football club which, at the start of the Licensing season, has attained at least three consecutive years affiliation to the FIGC and which is entitled to participate to club competitions recognised by FIGC at national and international level.
Licensee	Licence applicant which has been granted a Licence.
Licensing bodies	<p>The Licensing bodies are:</p> <ul style="list-style-type: none"> • The Licensing and FS Office; • The Experts; • The First Instance Committee;

- The Appeals Committee.

Licensing and FS Office

Licensing and Financial Sustainability Office.

Licence season

The sporting season for which a Licence applicant has applied for/been granted a Licence. It starts the day following the deadline for submission by FIGC to UEFA of the decisions and information about the Licence applicants that have undergone the Licensing process and lasts until the same deadline the following year.

Licensing system

Club Licensing System for entering the UEFA competitions.

List of licensing decisions

List submitted by the FIGC to UEFA in the format established, containing, among other things, specific information about the Licence applicants.

Manual

Italian Club Licensing Manual - Edition 2023.

National sporting season

1 July - 30 June.

NOIF

Norme Organizzative Interne Federali (Internal rules and regulations of the FIGC).

Organo Arbitrale delle Licenze UEFA

Organo Arbitrale delle Licenze UEFA presso il Collegio di Garanzia dello Sport presso il CONI (Club Licensing Arbitration Court within the Collegio di Garanzia dello Sport of CONI)

Related parties

A related party is a person or entity that is related to the entity that is preparing its financial statements (Licence applicant or group). In considering each possible related party relationship, attention is directed to the substance of the relationship and not merely the legal form.

In particular:

A) A person or a close member of that person's family (i.e. those family members who may be expected to influence, or be influenced by, that person in his dealings with the entity, including that person's children and spouse or domestic partner, children of that person's spouse or domestic partner, and dependants of that person or that person's spouse or domestic partner) is related to the entity that is preparing its financial statements if that person:

1) has Control or Joint control over the entity that is preparing its financial statements;

- 2) has Significant influence over the entity that is preparing its financial statements; or
- 3) is a member of the Key management personnel of the entity that is preparing its financial statements or of a parent of the entity that is preparing its financial statements.

B) An entity is related to the entity that is preparing its financial statements if any of the following conditions apply:

- 1) the entity and the entity that is preparing its financial statements are members of the same group (which means that each parent, subsidiary and fellow subsidiary is related to the others);
- 2) the entity and the entity that is preparing its financial statements are controlled, jointly controlled, or significantly influenced by the same Government;
- 3) one entity has Significant influence over the other entity;
- 4) one entity is an Associate or Joint venture of the other entity (or an Associate or Joint venture of a member of a group of which the other entity is a member);
- 5) both entities are Joint ventures of the same third party;
- 6) one entity is a Joint venture of a third entity and the other entity is an Associate of the third entity;
- 7) the entity is controlled or jointly controlled by a person identified in paragraph A;
- 8) a person identified in paragraph A(1) has Significant influence over the entity or is a member of the Key management personnel of the entity (or of a parent of the entity);
- 9) the entity, or any member of a group of which it is a part, provides key management personnel services to the entity that is preparing its financial statements.

Significant influence

Ability to influence but not control financial and operating policy decision-making. Significant influence may be gained by share ownership, statute or agreement. For the avoidance of doubt, a party or in aggregate parties with the same ultimate controlling party (excluding UEFA, a UEFA member association and an affiliate league) is deemed to have significant influence if it provides an amount equivalent to 30% or more of the licensee's total revenue within a reporting period.

Stadium

The sporting venue for a competition match including:

- The area / areas for sports activities;

- The areas for supporters;
- Any other surrounding instrumental properties and/or facilities.

Subsidiary Entity over which another entity runs the Control.

UEFA

Union des Associations Européennes de Football.

UEFA competitions

UEFA Champions League, UEFA Europa League, UEFA Europa Conference League

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 2023/2024 sporting season for the granting of the Licence necessary for the participation in the UEFA Competitions of the 2024/2025 sporting season.

The Manual will remain in force until a new version of it will be approved.

It cannot be amended during the licensing process, unless duly approved by UEFA.

2. General Principles

2.1 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, subject to the exception of art. 7.

2.2 The Licence is a certification granted by FIGC confirming the fulfillment by the Licence applicant of all requirements of the Licensing system as part of the admission procedure to the UEFA Competitions. The final decision on the admission to the UEFA Competitions falls solely within the jurisdiction of UEFA.

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

The Manual has been written in compliance with the principles established in the “UEFA Club Licensing and Financial Sustainability Regulations” (Edition 2023), Part II, which was approved by the Executive Committee of UEFA on 28th June 2023.

2.4 The Manual is issued in English and Italian.

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

2.5 The Licence applicant must be a duly incorporated football club which, at the start of the Licence season, has attained at least three consecutive years affiliation to the FIGC and which is entitled to participate to club competitions recognised by FIGC at national and international level. Any change to the legal form, legal group structure (including a merger with another entity or transfer of football activities to another entity) or identity (including headquarters, name or colours) of a licence applicant during this period to the detriment of the integrity of a competition or to facilitate the Licence applicant's qualification for a competition on a sporting merit or its receipt of a Licence is deemed as an interruption of the membership period¹.

The Licence applicant is responsible for the:

¹ The UEFA Administration may grant an exception on this matter to the individual club applying for the Licence. For more details on the exception policy and on the process, please refer to Annex I of the UEFA Club Licensing and Financial Sustainability Regulations (Edition 2023).

- a) transmission to the Licensing and FS Office of the documentation necessary in order to prove the fulfilment of the criteria provided for by the Manual;
- b) transmission to the Licensing and FS Office of all the information requested in order to assess the fulfilment of the criteria provided for by the Manual;
- c) prompt notification to the Licensing and FS Office of any significant change or variation pertinent to the requirements provided for by the Manual, in respect of the situation previously indicated to the Licensing and FS Office (e.g. change of the licence applicant legal form, legal group structure or identity, renewal of contracts, company structure, Stadium capacity, etc.).

2.6 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.

The Licence applicants have the right to renounce to the application for the Licence during the relevant procedure, without prejudice to the application of art. 2.8 even after the renounce.

2.7 The Licence is granted by the FIGC, on the basis of this Manual and of the regulations imposed by UEFA, and is valid for one sporting season only.

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

- accept the compliance audits 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 Organo Arbitrale delle Licenze UEFA 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.

2.9 All licensees that have qualified for a UEFA Competition are subject to a monitoring process on the part of UEFA and are required to comply with the provisions as per “UEFA Club Licensing and Financial Sustainability Regulations” (Edition 2023), Part III.

2.10 These regulations aim:

- to further promote and continuously improve the standard of all aspects of football in Europe and to give continued priority to the training and welfare of young players in every club;
- to promote participation in football and contribute to the development of women’s football;
- to ensure that clubs have an adequate level of management and organisation;

- to adapt clubs' sporting infrastructure to provide players, spectators and media representatives with suitable, well-equipped and safe facilities;
- to protect the integrity and smooth running of the UEFA club competitions;
- to safeguard each club's identity, history and legacy;
- to encourage cooperation between licensors and clubs and enable the development of benchmarking for clubs in financial, sporting, legal, football social responsibility, personnel, administrative and infrastructure-related criteria throughout Europe;
- to embrace social responsibility in football;
- to promote a healthy relationship between clubs and supporters and increase accessibility in football.

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;
- Football Social Responsibility criteria;
- Infrastructure criteria;
- Personnel and Administrative criteria;
- Legal criteria;
- Economic-financial criteria.

3.2 The criteria which the Licence applicant must fulfil in order to obtain the Licence for the participation in UEFA Champions League, UEFA Europa League and UEFA Europa Conference League are listed in Part II of this Manual.

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

a) "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) "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 and FS Office, upon instructions of the First Instance Committee and 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 and FS 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 sporting justice bodies.

c) "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.

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 Licensing and FS 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 and FS 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 Licensing and FS Office is required to:

- prepare, implement and further develop the Licensing system;
- assist, verify and monitor the actions of Licence applicants in relation to obtaining the Licence and after the granting of 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;
- inform UEFA of any event occurring after the granting of the Licence, which constitutes a significant change in respect of the situation previously indicated, including any changes of legal form or legal group structure;
- share information and expertise with the licensing departments of other UEFA member associations and UEFA itself.

The Licensing and FS 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.

4.6 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 Football Social Responsibility Expert must have an established experience in Social Responsibility 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 multi-year professional experience related to company organisation gained at either sporting clubs/federations, academic institutions or within consultancy firms;
- 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 Ordine dei dottori commercialisti e degli esperti contabili (Register of Certified Accountants).

4.7 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 and FS Office;
- prepare a report for the First Instance Committee on each Licence applicant;
- prepare a report for the Appeals Committee on each appealing club against the Licence refusal;
- 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 and are independent of each other.

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 management role within professional clubs or clubs belonging to Divisione Calcio Femminile and with any other duty or appointment within the FIGC or a league, with exception to members of one of the committees of the National Club Licensing system or Co.Vi.So.F. (Commissione di Vigilanza sulle Società di Calcio Femminile).

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. They must act impartially in the discharge of their duties. 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, member, 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 procedural rules provided by the Regulation for Decision Making Procedures (Appendix I).

The First Instance Committee also decides on whether a Licence should be withdrawn.

4.12 The First Instance Committee is composed of a President, a Vice President and by five other members. Among the members of the First Instance 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 Ordine dei dottori commercialisti e degli esperti contabili (Register of Certified Auditors) and one must be registered in the Albo degli ingegneri o architetti (Register of Chartered Engineers or Architects) and have a specific professional experience in sporting venues.

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/or 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 grounds for the decision of the First Instance Committee, 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 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 Ordine dei dottori commercialisti e degli esperti contabili (Register of Certified Auditors) and one must be registered in the Albo degli ingegneri o architetti (Register of Chartered Engineers or Architects) and have specific professional experience in sporting venues.

4.17 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.

4.18 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/or teleconference devices may be used for the meetings of the Appeals Committee.

4.19 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 the Organo Arbitrale delle Licenze UEFA.

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 and FS 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 and FS Office, under penalty of a disciplinary offence.

5.3 The Licensing bodies define the assessment procedures, ensuring equal treatment of all clubs applying for a licence. They assess the documentation submitted by the clubs, considers whether this is appropriate and determines to its reasonable satisfaction whether each criterion has been met and what further information, if any, is needed for each licence to be granted.

5.4 The FIGC and the Licensing bodies guarantee the Licence applicant the utmost confidentiality regarding information received during the licensing procedure. Anyone involved in the licensing process must sign a confidentiality agreement before assuming his/her tasks.

5.5 The Licensing and FS 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.

5.6 The Licensing and FS 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.

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

Furthermore, the Licensing and FS 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.

5.8 The Licensing bodies may use the services of the Co.Vi.So.C inspectors in relation to legal and economic-financial criteria.

5.9 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 compliance audits of the Licensing and FS

Office to verify the acts of the procedure, or in the presence of a member of the Licensing and FS Office, they may perform compliance audits with the Licence applicants/Licensees at their premises.

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 Procura Federale (Prosecutor of the FIGC) in order to take the actions deemed necessary.

5.11 The granting of the Licence does not exempt the Licensee from the obligation to fulfil the regulations of the relevant UEFA competitions.

6. The Core Process

6.1 The core process (Appendix II) begins with the distribution, by the Licensing and FS Office to the clubs, of this Manual, 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 annually fixed by the Licensing and FS Office, using the forms provided by the Licensing and FS Office.

The forms cannot be in any case modified by the Licence applicants, unless duly approved by the Licensing and FS Office.

6.3 The Licence applicant has the possibility to submit additional documentation or supplementary information within the final peremptory deadline annually fixed by the Licensing and FS 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 and FS Office.

6.5 Within seven days prior to the start of the First Instance Body's decision-making process convenes to deliberate, the Licence applicant transmits to the Licensing and FS Office the declaration as per Art. 14.4 (criterion L.06).

6.6 The First Instance Committee, having examined the documentation and reports of the Experts, taking into account any changes made within the deadline as per Art. 6.3 above

subject, to the exception of Artt. 15.4.11 lett. F, G and 15.5.3, lett. F, G, decides whether or not to grant the Licence within the deadline fixed by the Licensing and FS Office.

The decision not to grant the Licence must be succinctly justified and communicated, even only by certified email, to the Licence applicant.

6.7 By and no later than five days from the communication of the decision of the First Instance Committee and the relative grounds, the Licence applicant may lodge an appeal to the Appeals Committee against the decision. The appeal must be sent by certified email, and must include the documentation demonstrating the grounds of appeal. 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. Under no circumstances any club is allowed to appeal against the granting of the Licence to another club.

6.8 The Appeals Committee, having examined the documentation and the reports prepared by the Experts on the Licence applicant's appeal, taking into account any changes made within the deadline as per Art. 6.3 above subject, to the exception of Artt. 15.4.11 lett. F, G and 15.5.3, lett. F, G, pronounces its verdict regarding the granting of the Licence within the deadline fixed by the Licensing and FS Office.

The refusal of the Licence must be succinctly justified and communicated to the appealing club, even only by certified email. Within the peremptory deadline of two days from the date on which the certified email is sent, the appealing club is entitled to lodge an appeal in accordance with the current Code of the Organo Arbitrale delle Licenze UEFA.

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 the Organo Arbitrale delle Licenze UEFA.

6.10 The Licensing and FS Office transmits the List of licensing decisions to UEFA within seven days of each decision being final.

6.11 The core process is certified against the Club Licensing Quality Standard on an annual basis by an independent certification body approved by UEFA.

6.12 UEFA and/or its nominated bodies/agencies reserve the right to, at any time, conduct compliance audits of the FIGC and, in presence of the latter, of the Licence applicant/Licensee. Compliance audits aim to ensure that the FIGC, as well as the Licence applicant/Licensee, have fulfilled their obligations as defined in UEFA Club Licensing and Financial Sustainability Regulations (Edition 2023) and that the Licence was correctly awarded at the time of the final decision of the FIGC.

7. Extraordinary Procedure

7.1 Where, by the deadline set and communicated annually by UEFA, there is still the possibility that one or more clubs not participating in the Serie A, who have not already applied for the Licence can still qualify for the UEFA Europa League via the National Cup, these clubs will be subject to an extraordinary procedure, on request of FIGC, for their possible admission into the UEFA Europa League, under the conditions outlined by the following articles.

Based on such an extraordinary procedure, UEFA may grant special permission to the club concerned to enter the UEFA Europa League, subject to the relevant UEFA club competition regulations. Such an extraordinary procedure only applies to the specific club and for the season in question.

7.2 By August 31 of the year preceding the Licence season, UEFA defines the minimum criteria to be fulfilled for the extraordinary procedure and communicates them to the FIGC.

7.3 By the deadline set by UEFA, the Licensing and FS Office informs UEFA in writing of the clubs not participating in the Serie A that still have the possibility of qualifying for the UEFA Europa League.

7.4 UEFA fixes the deadlines of the procedure and communicates them to the FIGC.

7.5 The Licensing and FS 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 and FS 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 special permission in order to enter the UEFA Europa League;
- the recommendation of the First Instance Committee regarding the fulfilment by the concerned club of the minimum criteria established by UEFA (indicating the date and the name of the members of the First Instance Committee that were involved in examining the documents);
- the documentation produced by the club and/or the FIGC 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 Europa League.

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

7.10 The club may lodge an appeal against the decision of UEFA before the CAS in accordance with the relevant provisions indicated in the UEFA Statutes.

7.11 If a concerned club is eliminated from the National Cup 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.

8.4 A Licence may be withdrawn if:

- a) during the Licence season, any of the essential requirements for which the Licence was granted are no longer satisfied;
- 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) 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 and FS 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 and FS 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 certified email.

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 certified email, 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 certified email. Within the peremptory deadline of two days, the appealing club is entitled to lodge an appeal with the Organo Arbitrale delle Licenze UEFA in accordance with the current Code of the Organo Arbitrale delle Licenze UEFA.

8.9 If a Licence is withdrawn, the Licensing and FS Office must inform UEFA without delay.

8.10 The Licence cannot be transferred to another club.

8.11 UEFA establishes the rules for the replacement of a club which has qualified for a UEFA competition based on its sporting results but has not been granted the Licence.

9. Sanctions

9.1 A club which is responsible for the violation of the obligations and provisions of the Manual, without prejudice to the possibility of withdrawing the Licence as per Art. 8.4 et seq., is liable to punishment with a fine or the deduction of one or more points in accordance with the Codice di Giustizia Sportiva (Code of Sporting Justice).

9.2 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 the Codice di Giustizia Sportiva (Code of Sporting Justice), or in the case of recidivism with the deduction of one point in accordance with the Codice di Giustizia Sportiva (Code of Sporting Justice).

9.3 A club which violates the provision of Art. 2.5 letter c) of the Manual is punished with a fine in accordance with the Codice di Giustizia Sportiva (Code of Sporting Justice).

In the case of recidivism, the size of the fine is increased up to three times that already imposed for the first violation.

9.4 A club which is responsible for violating Art. 3.3 letter b) of the Manual is punished with a fine in accordance with the Codice di Giustizia Sportiva (Code of Sporting Justice).

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.

9.5 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 as per Art. 8.4 et seq., is punished with a fine or the deduction of one or more points in accordance with the Codice di Giustizia Sportiva (Code of Sporting Justice). In the case of recidivism both of the sanctions are applied.

9.6 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 as per Art. 8.4 et seq., is

punished with a fine in accordance with the Codice di Giustizia Sportiva (Code of Sporting Justice).

9.7 The submission to the bodies of sporting justice arises from the Procura Federale (Prosecutor of the FIGC) upon the indication of the First Instance Committee and/or Appeals Committee.

PART II

CRITERIA AND REQUIREMENTS FOR THE GRANTING OF THE LICENCE FOR THE PARTICIPATION TO UEFA CHAMPIONS LEAGUE, UEFA EUROPA LEAGUE AND UEFA EUROPA CONFERENCE LEAGUE.

TITLE I Sporting Criteria

10. General Principles

10.1 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.

10.2 Criteria and requirements

- **S.01 A YOUTH DEVELOPMENT PROGRAMME**
- **S.02 A/B YOUTH TEAMS**
- **S.03 A EDUCATION OF YOUTH PLAYERS**
- **S.04 A MEDICAL CARE OF PLAYERS**
- **S.05 A REGISTRATION OF PLAYERS**
- **S.06 A CONTRACT WITH PROFESSIONAL PLAYERS**
- **S.07 B LOAN OF PROFESSIONAL PLAYERS**
- **S.08 B RELATIONS WITH THE REFEREEING SYSTEM**
- **S.09 B WOMEN'S FOOTBALL ACTIVITIES**

Criterion and grade: **S.01 A**

Description

YOUTH DEVELOPMENT PROGRAMME

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:

- 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 programmes (Laws of the Game, anti-doping, integrity, anti-racism);
- medical support for youth players (including maintaining medical records);
- 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).

The youth development programme must be in writing, ensure a correct sporting, scholastic and vocational education for young players and be approved by the First Instance Committee, following a meaningful consultation with the Sporting Expert who also evaluates its quality.

The Sporting Expert periodically controls the compliance by the club to the approved youth development programme.

Following such control, the First Instance Committee may adopt any relevant decision, including the withdrawal of the previous approval.

Declarations and documents

Youth Development Programme.

Criterion and grade: **S.02 A/B**

Description

YOUTH TEAMS

S.02 A 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:

- Primavera (16 - 19 years old)

- Allievi (14 - 16 years old)
- Giovanissimi (12 - 14 years old)
- Esordienti (10 - 12 years old)
- Pulcini (8 - 10 years old)

All the players belonging to the above age groups must be duly registered with the FIGC.

For the Esordienti and Pulcini 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.

S.02 B The clubs bound by a formal collaboration/affiliation agreement with the Licence applicant must have the minimum qualification of 2nd level in “Sistema di qualità dei club giovanili” (official recognition attributed by the FIGC) and must be based in the same province as the Licence applicant. The collaboration/affiliation relationship must expressly provide for:

- 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.18, P.19, P.20, P.21, P.22, P.23);
- the necessary technical and financial support by the Licence applicant.

Declarations and documents

List of the teams participating in Primavera, Allievi and Giovanissimi championships in addition to Esordienti and Pulcini tournaments, indicating whether they belong to the Licence applicant or an affiliated club.

In case the age groups Esordienti and/or Pulcini are demanded to clubs bound by a collaboration/affiliation agreement: 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: **S.03 A**

Description

EDUCATION OF YOUTH PLAYERS

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.

In particular, with regard to players minor of age whose families reside outside the city of the club’s headquarters, the Licence applicant must prove its compliance to the regulations pertaining to the registration of minors and the compliance to the national legislation concerning guardianship and parental authority.

Declarations and documents

Declaration testifying the Licence applicant's commitment to promoting and supporting the education of youth players.

Criterion and grade: **S.04 A**

Description

MEDICAL CARE OF PLAYERS

The licence applicant must establish and apply a policy to ensure that all players eligible to play for its first squad undergo a yearly medical examination in accordance with the relevant provisions of the UEFA Medical Regulations.

The licence applicant must establish and apply a policy to ensure that all youth players undergo a yearly medical examination in accordance with the relevant provisions defined by its licensor in line with its domestic legislation.

Declarations and documents

Declaration testifying that all registered players undergo medical and diagnostic examinations as provided for by the legislation and sporting regulations in force.

Criterion and grade: **S.05 A**

Description

REGISTRATION OF PLAYERS

All the Licence applicant's players must be duly registered with the FIGC, in accordance with the relevant provisions of the FIFA Regulations on the Status and Transfer of Players and with FIGC's Regulations.

Declarations and documents

Declaration of the FIGC testifying the registration of all of the Licence applicant's players.

Criterion and grade: **S.06 A**

Description

CONTRACT WITH PROFESSIONAL PLAYERS

All the Licence applicant's professional players must hold a sporting labour contract drafted according to the law, to FIGC, to UEFA and FIFA Regulations. Such contracts must have been registered with the league to which the Licence applicant belongs.

Declarations and documents

Declaration of the league to which the Licence applicant belongs, testifying that the contracts of the professional players have been duly registered.

Criterion and grade: **S.07 B**

Description

LOAN OF PROFESSIONAL PLAYERS

The Licence applicant must respect the provisions of the FIFA Regulations on the Status and Transfer of Players with regard to loans of professional players.

Declarations and documents

Declaration testifying that the provisions of the FIFA Regulations on the Status and Transfer of Players with regard to loans of professional players have been respected.

Criterion and grade: **S.08 B**

Description

RELATIONS WITH THE REFEREEING SYSTEM

The Licence applicant is responsible for the participation of its players, coaches and management in the annual 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.

The participation at such meetings is mandatory for all members of the first team (players, coaches and other technical staff).

Declarations and documents

Certificate of participation in the meetings.

Criterion and grade: **S.09 B**

Description

WOMEN'S FOOTBALL ACTIVITIES

The licence applicant must support women's football by implementing measures and activities aimed to further develop, professionalise and popularise women's football such as:

- entering a first and/or youth team in official competitions;
- providing support to an affiliated women's football club; or
- organising other women's football initiatives as defined by the licensor.

Declarations and documents

Women's football project and development plan.

TITLE II Football Social Responsibility Criteria

11. General Principles

11.1 With reference to social responsibility in football, it is considered important to enhance the implementation of socially responsible policies, promote sustainable actions and preserve the long-term sustainability of football.

In particular, the objectives of the FSR (Football Social Responsibility) criteria are:

- place the necessary importance on respecting human rights and the environment, in the belief that sustainability supports the success of European football;
- provide a strategic framework enabling club guidelines, policies and activities to be developed;
- underscore the fact that taking account of sustainability in clubs' core activities is an investment in managing risks and securing the organization's future prosperity.

11.2 Criteria and requirements

- **RS.01 B FOOTBALL SOCIAL RESPONSIBILITY STRATEGY/SUSTAINABILITY**
- **RS.02 B EQUALITY AND INCLUSION**
- **RS.03 B ANTI-RACISM**
- **RS.04 B CHILD AND YOUTH PROTECTION AND WELFARE**
- **RS.05 B FOOTBALL FOR ALL ABILITIES**
- **RS.06 B ENVIRONMENTAL PROTECTION**

Criterion and grade: **RS.01 B**

Description

FOOTBALL SOCIAL RESPONSIBILITY STRATEGY/SUSTAINABILITY

The licence applicant must establish and implement a football social responsibility strategy in line with the UEFA Football Sustainability Strategy 2030 for at least the following areas:

- equality and inclusion;
- anti-racism;
- child and youth protection and welfare;
- football for all abilities;
- environmental protection.

Declarations and documents

Football social responsibility strategy plan.

Criterion and grade: **RS.02 B**

Description

EQUALITY AND INCLUSION

The licence applicant must establish and implement a policy to ensure equal rights and opportunities for all people following and contributing to football activities organised by the licence applicant.

Declarations and documents

Equal rights and opportunities policy.

Criterion and grade: **RS.03 B**

Description

ANTI-RACISM

The License applicant must implement a specific anti-racism and anti-discrimination program which includes at least the following actions:

- make announcements in the Stadium that openly condemn racist and/or discriminatory attitudes during matches and all those involved in racist and/or discriminatory attitudes;
- prevent the sale of racist and/or discriminatory literature inside and outside the stadiums and promptly remove any racist and/or discriminatory banners and writing present inside the stadiums;
- work with other groups and organisations, supporters, schools, voluntary organisations, youth organisations, sponsors, local authorities, the police and other public authorities to develop an active program and to make everyone aware of the need to eliminate racial abuse and all forms of discrimination from football.

Declarations and documents

Action plan against racism and discriminations.

Criterion and grade: **RS.04 B**

Description

CHILD AND YOUTH PROTECTION AND WELFARE

The License applicant must define and apply, in accordance with the provisions of UEFA regulations and guidelines, measures capable of protecting its young players, ensuring their

well-being within a protected environment within the scope of the activities organized by the License applicant.

In particular, with reference to the implementation of the policy, of the codes of conduct and of all the tools recommended to fulfil the programme, the License applicant, using the FIGC Youth and Scholastic Sector Platform (www.figc-tutelaminori.it), must guarantee the specific training of the staff and of the Delegate for the Protection of Minors.

Declarations and documents

Internal Policy, Procedures and Codes of Conduct adopted for the protection of young players.

Certificate of participation of the Delegate for the Protection of Minors to the Training Course in e-learning mode available on the FIGC Youth and Scholastic Sector Platform.

Declaration signed by the Legal Representative of the License applicant testifying the participation of all staff members to the Training Course in e-learning mode available on the FIGC Youth and Scholastic Sector Platform.

Criterion and grade: **RS.05 B**

Description

FOOTBALL FOR ALL ABILITIES

The licence applicant must establish and implement a policy to make following and contributing to football activities organised by the licence applicant accessible and enjoyable for everyone, irrespective of disability or disabling factors.

Declarations and documents

Accessibility policy.

Criterion and grade: **RS.06 B**

Description

ENVIRONMENTAL PROTECTION

The licence applicant must establish and implement a policy to improve its environmental footprint and sustainability in relation to the organisation of events, infrastructure construction and management.

Declarations and documents

Environmental protection plan.

TITLE III Infrastructure Criteria

12. General Principles

11.1 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 – the “UEFA Stadium Infrastructure Regulations” (Edition 2018), 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**

Criterion and grade: **I.01 A**

Description

AVAILABILITY OF A CERTIFIED STADIUM

The Licence applicant must have a Stadium available to play UEFA competitions, which must be within the territory of FIGC and approved by FIGC.

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 (usual Stadium). 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.

The Stadium must be certified in accordance with the “UEFA Stadium Infrastructure Regulations” (Edition 2018) and fulfil the infrastructure requirements provided for by Appendix III.

If the usual Stadium 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 usual Stadium with the provisions of the Manual (certification in accordance with the “UEFA Stadium Infrastructure Regulations” - Edition 2018 and the fulfilment of the infrastructure requirements provided for by Appendix III) is demonstrated, the Licensee may request the eligibility of this Stadium for UEFA competitions. This eligibility is granted by the First Instance Committee.

Declarations and documents

Usual Stadium:

- 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 in accordance with art. 68 TULPS and art. 19 D.P.R. 616/1977 which is valid at least until the end of the National sporting season subsequent to the one in which the Licence is applied for.
- Documentation proving the fulfilment of the infrastructure requirements provided for by Appendix III.
- Minutes of the last meeting of the Commissione di Vigilanza sui Locali di Pubblico Spettacolo containing the indication of the approved capacity (divided by sectors) and the results of the checks which certify, pursuant to art. 80 of the TULPS, the solidity and safety of the stadium. The results of the checks must be favorable and must not include limitations on the usability of the facility until the end of the National sporting season subsequent to the one in which the Licence is applied for.

Alternative Stadium:

- Authorisation to use the Stadium issued by the competent Prefetto (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.
- Documentation proving the fulfilment of the infrastructure requirements provided for by Appendix III.
- Licence in accordance with art. 68 TULPS and art. 19 D.P.R. 616/1977 which is valid at least until the end of the National sporting season subsequent to the one in which the Licence is applied for.
- Minutes of the last meeting of the Commissione di Vigilanza sui Locali di Pubblico Spettacolo containing the indication of the approved capacity (divided by sectors) and the results of the checks which certify, pursuant to art. 80 of the TULPS, the solidity and safety of the stadium. The results of the checks must be favorable and must not include limitations

on the usability of the facility until the end of the National sporting season subsequent to the one in which the Licence is applied for.

Criterion and grade: **I.02 A**

Description

AVAILABILITY OF TRAINING FACILITIES

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.

In the event that the training facilities are not owned by the License applicant, the latter must exhibit the contracts or usage agreements signed with the owner or owners of the training facilities used. These documents must guarantee the use of the facilities, to all the teams that participate in competitions recognized by the FIGC, up to the end of the national sporting season following the one in which Licence is applied for.

Declarations and documents

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.

Municipal licence, or equivalent use authorisation, referring to structural usability, fire certification, plant certification (hydro-sanitary, thermal and electrical), certification of hygienic-sanitary suitability and certification relating to the overcoming of the architectural barriers.

Approval by the relevant Sports Body.

Declaration of compliance of training facilities with the youth development program.

Certification issued by the owner of the facility attesting the compliance with existing legislation on the subject of safety and security of the training facility used by the Licence applicant.

Criterion and grade: **I.03 B**

Description

REQUIREMENTS OF THE TRAINING FACILITIES

The equipment of the training facilities for the first team and the youth sector must be consistent with the number of registered players, such as to guarantee the complete implementation of the youth development programme approved by the First Instance Committee (criteria S.01 and S.02).

The training facilities of the first team and the youth sector must be equipped with:

- training pitches, one of which must have the following dimension: 105 m (length) x 68 m (width) in natural or approved synthetic grass;
- dressing rooms for players capable of accommodating at least 25 athletes, with sanitary facilities and showers;
- medical room, equipped for first aid with defibrillator easily accessible even from the outside with paths and gates at least wide m 1,5;
- changing room for technical/medical staff;
- warehouse for material and equipment storage;
- adequate heating system for the locker room areas;
- adequate water system with production of domestic hot water;
- administrative headquarters with offices and sanitary facilities.

These features are subject to technical and functional evaluation by the Experts of the UEFA Licensing System.

For each training facility, the person in charge of the function of Facility Management Manager, responsible for storing and updating the documentation for use and organizing daily sporting activities, must be indicated.

Declarations and documents

Training facilities data questionnaire.

TITLE IV 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 an organisational chart with a clear definition of the responsibilities of key roles within the organisational set-up 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 competences 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 B LICENSING SYSTEM ADMINISTRATOR**
- **P.05 A ADMINISTRATION, FINANCE AND CONTROL OFFICER**
- **P.06 A MEDIA OFFICER**
- **P.07 B MARKETING / COMMERCIAL MANAGER**
- **P.08 B MATCH ORGANISATION OFFICER**
- **P.09 B FOOTBALL SOCIAL RESPONSIBILITY OFFICER**

- **P.10 B SPORTS DIRECTOR**
- **P.11 B TEAM MANAGER**
- **P.12 A HEAD COACH OF THE FIRST TEAM**
- **P.13 A ASSISTANT COACH**
- **P.14 A GOALKEEPER COACH OF THE FIRST TEAM**
- **P.15 A FIRST TEAM PHYSICAL TRAINER**
- **P.16 A HEAD OF THE MEDICAL STAFF**
- **P.17 A FIRST TEAM PHYSIOTHERAPIST**
- **P.18 A HEAD OF THE YOUTH SECTOR**
- **P.19 A/B YOUTH COACHES**
- **P.20 B GOALKEEPER COACH OF YOUTH TEAMS**
- **P.21 B YOUTH SECTOR PHYSICAL TRAINERS**
- **P.22 A YOUTH TEAMS MEDIC**
- **P.23 B YOUTH SECTOR PHYSIOTHERAPISTS**
- **P.24 C SPORT PSYCHOLOGIST**
- **P.25 A SECURITY OFFICER / DEPUTY SECURITY OFFICER**
- **P.26 A STEWARDS**
- **P.27 B SUPPORTER LIAISON OFFICER**
- **P.28 B DISABILITY ACCESS OFFICER**
- **P.29 C INFORMATION TECHNOLOGY MANAGER**
- **P.30 B RIGHTS AND DUTIES**
- **P.31 B DUTY OF REPLACEMENT**

Criterion and grade: **P.01 A**

Description

CLUB STRUCTURE

The organisational structure of the Licence applicant must be in conformity with the provisions of the Italian Civil Code and must provide for the clear assignment of hierarchical and functional responsibility in its organisational set-up.

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 in contrast with FIGC regulations.

Where a given function is entrusted to a consultant / other company, the Licence applicant must provide information relating to the consultant, or in the case of another company, information relating to the person responsible for the function in question.

Declarations and documents

Informational document regarding the organisational structure of the Licence applicant.

Updated organisational chart of the Licence applicant, drafted in accordance with the recommendations given in Appendix IV and showing all the roles (A and B) requested by the Manual.

Criterion and grade: **P.02 A**

Description

MANAGING DIRECTOR

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.

Declarations and documents

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: **P.03 A**

Description

GENERAL / SPORTS SECRETARY

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.

The General / Sports Secretary assists the Managing Director (P.02) and the other operative offices of the Licence applicant in the performance of their functions.

Duties:

The principle tasks of the General / Sports Secretary include the responsibility and coordination of the following activities and of the collaborators in charge of them:

- 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.

Declarations and documents

Informational document regarding the General / Sports Secretary and his main functions and responsibilities, accompanied by a copy of the nomination / employment documentation.

Criterion and grade: **P.04 B**

Description

LICENSING SYSTEM ADMINISTRATOR

The organisational structure of the Licence applicant must provide for the presence of a Licensing System Administrator.

Duties:

The principle tasks of the Licensing System Administrator include:

- the preparation and transmission of the documentation that demonstrates the fulfilment of the criteria provided for by the Manual;
- the prompt notification of any variation pertinent to the criteria of the Manual;
- the management of relations with the Licensing and FS Office;
- the participation in seminars and meetings organised by the Licensing and FS Office.

Declarations and documents

Informational document regarding the Licensing System Administrator and his main functions and responsibilities, accompanied by a copy of the nomination / employment documentation.

Criterion and grade: **P.05 A**

Description

ADMINISTRATION, FINANCE AND CONTROL OFFICER

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.

The Administration, Finance and Control Officer may be:

- a) an employee of the Licence applicant, or
- b) an external company/consultant, appointed by the Licence applicant by virtue of a written contract.

Duties:

The principle tasks of the Administration, Finance and Control Officer include the responsibility and the coordination of the following areas and the collaborators in charge of them:

- client / supplier / general accountancy;
- treasury;
- finance;
- budgeting;
- management control.

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.

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.

Required professional qualifications:

The Administration, Finance and Control Officer must:

- a) be a member of the Ordine dei Dottori Commercialisti e degli Esperti Contabili (Register of Certified Accountants), or
- b) be a member of the Registro dei Revisori Legali (Register of Certified Auditors), or
- c) have a diploma in accounting or a degree in Economics/ Law.

Declarations and documents

Informational document regarding the Administration, Finance and Control Officer and his main functions and responsibilities, accompanied by a copy of the nomination / employment documentation.

Criterion and grade: P.06 A

Description

MEDIA OFFICER

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.

The Media Officer may be:

- a) an employee of the Licence applicant, or
- b) an external company/consultant, appointed by the Licence applicant by virtue of a written contract.

Duties:

The principle tasks of the Media Officer include the responsibility and the coordination of the following activities and the collaborators in charge of them:

- 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;
- the presence at all the official matches of the Licence applicant.

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.

Required professional qualifications:

The Media Officer must:

- a) be a member of the Ordine dei Giornalisti (Association of Journalists), or
- b) have attained a specific professional experience in the field of the media of at least three years.

The Media Officer must be able to communicate in one of the UEFA official languages .

Declarations and documents

Informational document regarding the Media Officer and his main functions and responsibilities, accompanied by a copy of the nomination / employment documentation.

Criterion and grade: P.07 B

Description

MARKETING / COMMERCIAL MANAGER

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.

The Marketing / Commercial Manager may be:

- a) an employee of the Licence applicant, or
- b) an external company/consultant, appointed by the Licence applicant by virtue of a written contract.

Duties:

The principle tasks of the Marketing / Commercial Manager include the responsibility and the coordination of the following activities and the collaborators in charge of them:

- 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.

Declarations and documents

Informational document regarding the Marketing / Commercial Manager and his main functions and responsibilities, accompanied by a copy of the nomination / employment documentation.

Criterion and grade: P.08 B

Description

MATCH ORGANISATION OFFICER

The Licence applicant must have appointed a Match Organisation Officer who is responsible for the overall organisation of the first squad home matches.

Declarations and documents

Informational document regarding the Match Organisation Officer and his main functions and responsibilities, accompanied by a copy of the nomination / employment documentation.

Criterion and grade: P.09 B

Description

FOOTBALL SOCIAL RESPONSIBILITY OFFICER

The Licence applicant must have appointed a Football Social Responsibility Officer who is responsible for the implementation of football social responsibility policies and measures in accordance with the UEFA Football Sustainability Strategy 2030 and relevant UEFA guidelines.

Declarations and documents

Informational document regarding the Football Social Responsibility Officer and his main

functions and responsibilities, accompanied by a copy of the nomination / employment documentation

Criterion and grade: **P.10 B**

Description

SPORTS DIRECTOR

The organisational structure of the Licence applicant must provide for the presence of a Sports Director.

Duties:

The principle tasks of the Sports Director include the responsibility and the coordination of the following activities and the collaborators in charge of them:

- 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.

Required professional qualifications:

The Sports Director must be registered in the Elenco Speciale dei Direttori Sportivi in accordance with the FIGC's rules and regulations.

Declarations and documents

Informational document regarding the Sports Director and his main functions and responsibilities, accompanied by a copy of the nomination/employment documentation.

Criterion and grade: **P.11 B**

Description

TEAM MANAGER

The organisational structure of the Licence applicant must provide 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.

Duties:

The principle tasks of the Team Assistant include:

- coordinating and providing logistical support for first team travel on the occasion of official matches;
- planning and organising the summer camp;
- coordinating all activities required for the correct staging of training sessions;
- handling relations with match officials during matches;
- providing on-the-job training with regard to national and international regulations.

Declarations and documents

Informational document regarding the Team Assistant and his main functions and responsibilities, accompanied by a copy of the nomination / employment documentation.

Criterion and grade: **P.12 A**

Description

HEAD COACH OF THE FIRST TEAM

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, the coordination of the activity of the entire technical staff of the first team as well as the duties regarding media matters (interviews, press conference,...).

Required professional qualification:

The Head Coach of the First Team must hold the qualification of UEFA Pro-licence.

The Executive Committee of the Settore Tecnico (the FIGC's Technical Department) may allow a dispensation for coaches who have been admitted to and are attending the course to become a UEFA Pro Coach. The dispensation will be revoked if at the end of the course such coaches do not obtain the qualification.

The Head Coach of the First Team must be duly registered with the FIGC and with the Licence applicant/Licensee.

Declarations and documents

Informational document regarding the Head Coach of the First Team, accompanied by a copy of the nomination / employment documentation.

Criterion and grade: **P.13 A**

Description

ASSISTANT COACH

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.

Required professional qualifications:

The Assistant coach must hold one of the following qualifications:

- a) UEFA Pro-licence, or
- b) UEFA A-licence.

The Assistant Coach must be duly registered with the FIGC and with the Licence applicant/Licensee.

Declarations and documents

Informational document regarding the Assistant Coach, accompanied by a copy of the nomination / employment documentation.

Criterion and grade: P.14 A

Description

GOALKEEPER COACH OF THE FIRST SQUAD

The licence applicant must have appointed a qualified goalkeeper coach who assists the head coach in goalkeeping matters of the first squad.

Required professional qualifications:

The Goalkeeper Coach of the First Team must hold the qualification of UEFA GK A-licence.

The Executive Committee of the Settore Tecnico (the FIGC's Technical Department) may allow a dispensation for coaches who have been admitted to and are attending the course to become a UEFA GK A Coach. The dispensation will be revoked if at the end of the course such coaches do not obtain the qualification.

The Goalkeeper Coach of the First Team must be duly registered with the FIGC and with the Licence applicant/Licensee.

Declarations and documents

Informational document regarding the Goalkeeper Coach of the First Team, accompanied by a copy of the nomination / employment documentation.

Criterion and grade: P.15 A

Description

FIRST TEAM PHYSICAL TRAINER

The medical staff of the Licence applicant must have appointed at least one First Team Physical Trainer.

Required professional qualifications:

The First Team Physical Trainer must:

- have a certified diploma for the practice of his profession issued in accordance with the law;
- be duly registered with the FIGC and with the Licence applicant/Licensee as a Preparatore Atletico.

A dispensation to the above provisions is permitted for whoever has been admitted to and is attending the course necessary in order to be registered with the FIGC as a Preparatore Atletico. The dispensation will be revoked if at the end of the course the qualification is not obtained.

Declarations and documents

Informational document regarding the First Team Physical Trainer, accompanied by a copy of the nomination / employment documentation.

Criterion and grade: P.16 A

Description

HEAD OF THE MEDICAL STAFF

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.

The Head of the Medical Staff may be:

- a) an employee of the Licence applicant, or
- b) an external consultant, appointed by the Licence applicant by virtue of a written contract.

The Head of the Medical Staff is responsible for doping prevention and medical support during matches and training.

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.

Duties:

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.

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.04).

The Head of the Medical Staff is also responsible for:

- 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 as well as the other club's doctors.

Required professional qualifications:

The Head of the Medical Staff must:

- be a member of the Albo dei Medici (Italian Medical Association);
- be specialised in sports medicine;
- be duly registered with the FIGC and with the Licence applicant/Licensee as a Responsabile Sanitario and enrolled in the relevant Settore Tecnico (the Register of the FIGC's Technical Department).

Declarations and documents

Informational document regarding the Head of the Medical Staff and his main functions and responsibilities, accompanied by a copy of the nomination / employment documentation.

Criterion and grade: P.17 A

Description

FIRST TEAM PHYSIOTHERAPIST

The medical staff of the Licence applicant must provide for at least one Physiotherapist for the first team.

The Physiotherapist must be in attendance during matches and training of the first team.

Required professional qualifications:

The Physiotherapist must:

- have a certified diploma of Fisioterapista for the practise of this profession issued in accordance with the law (DM 14 settembre 1994, n.741) or equivalent title, or;
- have a title referable to the rehabilitation / physiotherapy area, released under the terms of the law and reported in the list of health professions and auxiliary arts of the Ministry of Health (Professioni sanitarie e arti ausiliarie del Ministero della Salute);

- be duly registered with the FIGC and with the Licence applicant/Licensee as an Operatore Sanitario.

Declarations and documents

Informational document regarding the First Team Physiotherapist, accompanied by a copy of the nomination / employment documentation.

Criterion and grade: **P.18 A**

Description

HEAD OF THE YOUTH SECTOR

The organisational structure of the Licence applicant must provide for the presence of a person who is entrusted with the responsibility of the youth sector.

Duties:

The Head of the Youth Sector has the task of coordinating the activity of the youth sector with particular attention being given to the implementation of the development programme approved by the First Instance Committee in accordance with criterion S.01 of the Manual.

Required professional qualifications:

The Head of the Youth Sector must hold one of the following qualifications:

- a) UEFA Pro-licence, or
- b) UEFA A-licence, or
- c) Responsabile del Settore Giovanile, in accordance with the regulations of the Settore Tecnico (the FIGC's Technical Department).

A dispensation to the provisions of letters a), b), c) is permitted for coaches who have been admitted to and are attending the course to become a UEFA PRO coach, UEFA A coach or the course to become a Responsabile del Settore Giovanile. The dispensation will be revoked if, at the end of the course such coaches do not obtain the qualification.

The Head of the Youth Sector must be duly registered with the FIGC and with the Licence applicant/Licensee.

Declarations and documents

Informational document regarding the Head of the Youth Sector and his main functions and responsibilities, accompanied by a copy of the nomination / employment documentation.

Criterion and grade: **P.19 A/B**

Description

YOUTH COACHES

P.19 A The organisational structure of the Licence applicant must provide for the presence of a sufficient number of qualified coaches in order to guarantee the implementation of the youth development programme (criterion S.01).

Duties:

The principle tasks of the coaches of the youth sector include the responsibility and coordination of the following activities:

- the safeguarding and development of the technical-athletic potential of the Licence applicant for which they are registered members;
- the supervision of the technical training and physical-athletic development of the youth players;
- the promotion of players' knowledge of technical and medical rules and the FIGC's regulations;
- the development of the moral and sporting conduct of the players;
- the promotion of educational programmes for youth players, aimed at encouraging the completion of regular school education and/or their gradual introduction into working life.

Required professional qualifications:

The coach of the team participating in the Campionato Primavera (Primavera championship) must hold one of the following qualifications:

- a) UEFA Pro-licence, or
- b) UEFA A-licence.

A dispensation to the provisions of letters a) and b), is permitted for coaches who have been admitted to and are frequenting the course to become a UEFA PRO coach or UEFA A coach. The dispensation will be revoked if at the end of the course such coaches do not obtain the qualification.

The coaches of all the other youth teams of the Licence applicant must hold one of the following qualifications:

- a) UEFA Pro-licence, or
- b) UEFA A-licence, or
- c) UEFA B-licence, or
- d) UEFA C-licence.

The Licence applicant must have at least three qualified coaches as per letters a), b)

All the coaches must be duly registered with the FIGC and with the Licence applicant/Licensee.

P. 19 B For the Primavera, Allievi and Giovanissimi age groups, the ratio of qualified coaches and number of registered players must not be less than 1:25 per team; for the

Esordienti age group the ratio must not be less than 1:20 per team and for the Pulcini age group the ratio must not be less than 1:15 per team.

Declarations and documents

Informational document regarding the Youth Coaches, indicating the teams coached and accompanied by a copy of the nomination / employment documentation.

Criterion and grade: **P.20 B**

Description

GOALKEEPER COACH OF YOUTH TEAMS

The licence applicant must have appointed at least one qualified goalkeeper coach who assists the youth coaches in goalkeeping matters of the youth sector.

Required professional qualifications:

The Goalkeeper Coach of Youth Teams must hold one of the following qualifications:

- a) UEFA GK A-licence, or
- b) UEFA GK B-licence, or
- c) Allenatore dei portieri, in accordance with the regulations of the Settore Tecnico (the FIGC's Technical Department), or
- d) Allenatore dei portieri Dilettanti e di Settore Giovanile, in accordance with the regulations of the Settore Tecnico (the FIGC's Technical Department).

Declarations and documents

Informational document regarding the Goalkeeper Coach of Youth Teams and his main functions and responsibilities, accompanied by a copy of the nomination / employment documentation.

Criterion and grade: **P.21 B**

Description

YOUTH SECTOR PHYSICAL TRAINERS

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 (criterion S.01).

In particular, for the Primavera, Allievi and Giovanissimi age groups, the Licence applicant must provide at least one qualified Preparatore Atletico for every two teams.

For the Esordienti and Pulcini age groups the Licence applicant must provide at least one Preparatore Motorio for every four teams.

This criterion will however be evaluated in light of the Licence applicant's youth development programme (criterion S.01) in order to adequately support the activity of young players.

Required professional qualifications:

The Preparatori Atletici of the Primavera age group must:

- have a certified diploma for the practice of his profession issued in accordance with the law;
- be duly registered with the FIGC and with the Licence applicant/Licensee as Preparatori Atletici.

The Preparatori Atletici of the Allievi and Giovanissimi age groups must:

- have a certified diploma for the practice of his profession issued in accordance with the law;
- be duly registered with the FIGC and with the Licence applicant/Licensee as Preparatori Atletici / Preparatori Atletici del Settore Giovanile.

The Preparatori Motori of the Esordienti and Pulcini age groups must have:

- a laurea in scienze motorie (motor sciences degree), or
- a diploma di laurea in educazione fisica (physical education degree), or
- a laurea in medicina e chirurgia con specializzazione in medicina dello sport (medicine degree with specialization in sports medicine).

A dispensation to the above provisions is permitted for whoever has been admitted to and is attending the course necessary in order to be registered with the FIGC as a Preparatore Atletico/Preparatore Atletico del Settore Giovanile. The dispensation will be revoked if, at the end of the course the qualification is not obtained.

Declarations and documents

Informational document regarding the Youth Sector Physical Trainers, accompanied by a copy of the nomination / employment documentation.

Criterion and grade: P.22 A

Description

YOUTH TEAMS MEDIC

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 care of the youth teams.

Required professional qualifications:

The Youth Team Medic must be a member of the Albo dei Medici (Italian Medical Association) and must be duly registered with the FIGC and with the Licence applicant.

Declarations and documents

Informational document regarding the Youth Teams Medic, accompanied by a copy of the nomination / employment documentation.

Criterion and grade: P.23 B

Description

YOUTH SECTOR PHYSIOTHERAPISTS

The medical staff of the Licence applicant must provide for a sufficient number of Physiotherapists in order to guarantee the implementation of the youth development programme (criterion S.01).

In particular, during matches and trainings, the presence of at least one physiotherapist must be guaranteed at each training facility; for training facilities which consist of several pitches which are used contemporaneously, the presence of at least one physiotherapist every two pitches must be guaranteed.

This criterion will however be evaluated in light of the Licence applicant's youth development programme (criterion S.01) in order to adequately support the activity of young players.

Required professional qualifications:

The Physiotherapists must:

- have a certified diploma of Fisioterapista for the practise of this profession issued in accordance with the law (DM 14 settembre 1994, n.741) or equivalent title, or;
- have a title referable to the rehabilitation / physiotherapy area, released under the terms of the law and reported in the list of health professions and auxiliary arts of the Ministry of Health (Professioni sanitarie e arti ausiliarie del Ministero della Salute);
- be duly registered with the FIGC and with the Licence applicant/Licensee as an Operatore Sanitario.

Declarations and documents

Informational document regarding the Youth Sector Physiotherapists, accompanied by a copy of the nomination / employment documentation.

Criterion and grade: P.24 C

Description

SPORT PSYCHOLOGIST

It is desirable that the organisational structure of the Licence applicant provides for the presence of a psychologist available for the youth sector.

The Psychologist may be:

- a) an employee of the Licence applicant, or
- b) an external consultant, appointed by the Licence applicant by virtue of a written contract.

Duties:

The principle tasks of the Psychologist include:

- the improvement of interpersonal relationships between all components within the Licence applicant;
- the creation of a cooperative environment among youth players in order to aid their education as human beings and as footballers;
- the improvement of relations and cooperation among the technical staff, between the coach and player, and between the coach and parents;
- the planning of initiatives aimed at improving the psychosocial environment;
- the improvement of communication with parents.

Required professional qualifications:

The Psychologist must be a member of the Ordine degli Psicologi (Association of Psychologists).

Declarations and documents

Informational document regarding the Sport Psychologist and his main functions and responsibilities, accompanied by a copy of the nomination / employment documentation.

Criterion and grade: P.25 A

Description

SAFETY AND SECURITY OFFICER / DEPUTY SAFETY AND SECURITY OFFICER

The organisational structure of the Licence applicant must provide for the presence of a person who performs the duties of “Delegato per la Gestione dell’Evento” (Safety and Security Officer), as provided for by the legislation in force, and for a Deputy Safety and Security Officer.

The Safety and Security Officer and the Deputy Safety and Security Officer may be:

- a) an employee of the Licence applicant, or
- b) an external consultant, appointed by the Licence applicant by virtue of a written contract.

The Safety and Security Officer and the Deputy Safety and Security Officer must be in attendance at the Stadium on match day.

Duties:

The principle tasks of the Security Officer and the Deputy Security Officer include the management and supervision of the stewards as well as the coordination of security and safety activities and in particular:

- screening of spectators;
- entry pass checks;
- flow of spectators;
- respect of the Stadium regulations;
- organisation of emergency evacuation;
- general and on-call maintenance of structures and installations;
- spectator assistance, with particular attention to spectators with disabilities.

Required professional qualifications:

The Safety and Security Officer and the Deputy Safety and Security Officer must have successfully completed the training process provided for by the respective legislation in force and they must have been appointed by the Licence applicant and have received the approval of the competent Prefetto (Chief Officer).

The Safety and Security Officer and/or his Deputy must attend the periodic training/refreshers sessions organised by the FIGC aimed at the in-depth study of specific UEFA related themes.

Declarations and documents

Informational document regarding the Safety and Security Officer and his main functions and responsibilities, accompanied by a copy of the nomination/employment documentation.

Informational document regarding the Deputy Safety and Security Officer and his main functions and responsibilities, accompanied by a copy of the nomination / employment documentation.

Criterion and grade: P.26 A

Description

STEWARDS

In order to implement security services in line with the legislation in force, the Licence applicant must provide stewards.

Such stewards, appropriately selected and trained in accordance with the provisions of the law, may be:

- a) directly recruited by the Licence applicant, or
- b) provided by an external company which is authorised by law, by virtue of a written contract.

Declarations and documents

Informational document regarding the Stewards and the methods of their recruitment and training.

Criterion and grade: **P.27 B**

Description

SUPPORTER LIAISON OFFICER

The organisational structure of the Licence applicant must provide for the presence of a person serving as a key contact for supporters.

The Supporter Liaison Officer may be:

- a) an employee of the Licence applicant, or
- b) an external consultant, appointed by the Licence applicant by virtue of a written contract.

Duties:

Tasks, duties and aims of the Supporter Liaison Officer are set by FIGC regulations.

Declarations and documents

Informational document regarding the Supporter Liaison Officer and his main functions and responsibilities, accompanied by a copy of the nomination / employment documentation

Criterion and grade: **P.28 B**

Description

DISABILITY ACCESS OFFICER

The organizational structure of the Licence applicant must provide for the presence of a person serving as Disability Access Officer to support the provision of inclusive, accessible facilities and services.

The Disability Access Officer may be:

- a) an employee of the Licence applicant, or
- b) an external consultant, appointed by the Licence applicant by virtue of a written contract.

Duties:

The main tasks of the Disability Access Officer, also described in the Disability Access Officer Handbook, are to coordinate and promote all the activities aimed to support the provision of accessible and inclusive services and facilities (Stadium, training centre etc...) for people with disabilities.

The Disability Access Officer will regularly meet and collaborate with the relevant club personnel on all related matters.

Declarations and documents

Informational document regarding the Disability Access Officer and his main functions and responsibilities, accompanied by a copy of the nomination / employment documentation.

Criterion and grade: **P.29 C**

Description

INFORMATION TECHNOLOGY MANAGER

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).

The IT Manager may be:

- a) an employee of the Licence applicant, or
- b) an external company/consultant, appointed by the Licence applicant by virtue of a written contract.

Duties:

The principle tasks of the IT Manager include the responsibility and the coordination of the following activities and the collaborators in charge of them:

- 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.

Declarations and documents

Informational document regarding the Information Technology Manager and his main functions and responsibilities, accompanied by a copy of the nomination / employment documentation.

Criterion and grade: **P.30 B**

Description

RIGHTS AND DUTIES

With reference to all the functions prescribed by the personnel and administrative criteria (from P.02 to P.29), 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.

Declarations and documents

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.29) result.

Criterion and grade: **P.31 B**

Description

DUTY OF REPLACEMENT

Should one of the positions provided for by the personnel and administrative criteria become vacant during the Licence season, a new person that meets the requirements set forth in the corresponding criterion must be appointed, within 60 days maximum.

Should the position of Head of the medical staff (P.16) and/or Youth Teams Medic (P.22) become vacant during the Licence season, the substitution must be communicated within 30 days maximum.

In the event that a function becomes vacant due to illness or accident, the period as per the paragraph above may be duly extended by the First Instance Committee, in agreement with the relevant Experts, at the request of the club in question.

In any case, the Licensee must promptly notify the Licensing and FFP Office of the details of the newly appointed person.

Declarations and documents

Relative declarations and documentation.

TITLE V Legal Criteria

14. General Principles

14.1 Clearly identifying participants, defining their responsibilities and regulating access to the competitions is a way to ensure their integrity. It is crucial to improve the level of transparency and to ensure the availability of accurate information of the clubs' legal group structure and of the information relating to the beneficial owners and to all the subjects who have a significant influence on the License applicant.

14.2 Compliance with the legal criteria is functional to the achievement of the following objectives:

- transparency of the football system;
- clear identification of License applicants and their responsibilities;
- integrity and continuity of the UEFA competitions.

14.3 Criteria and requirements

- **L.01 A LEGAL DECLARATIONS**
- **L.02 A LICENCE APPLICANT**
- **L.03 A COMPANY INFORMATION**
- **L.04 A LEGAL GROUP STRUCTURE**
- **L.05 A ULTIMATE CONTROLLING PARTY, ULTIMATE BENEFICIARY AND PARTY WITH SIGNIFICANT INFLUENCE**
- **L.06 A WRITTEN REPRESENTATION PRIOR TO THE LICENSING DECISION**

Criterion and grade: **L.01 A**

Description

LEGAL DECLARATIONS

The Licence applicant must declare in writing that:

- it undertakes to respect at all times the statutes, regulations, directives and decisions of FIFA, UEFA, the FIGC and the league to which it belongs, as well as to recognise the jurisdiction of the CAS in Lausanne, in accordance with the UEFA Statutes, and of the Sport Justice and Arbitration Bodies recognised by the FIGC 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 and FIFA, excluding friendly matches;

- it undertakes to promptly notify the Licensing and FS Office of any variation pertaining to the requirements provided for by the Manual in respect of the situation previously indicated to the Licensing and FS Office;
- it undertakes to respect the prescriptions and procedures of the Manual;
- it undertakes to comply with the provisions of the UEFA Club Licensing and Financial Sustainability Regulations (Edition 2023);
- its consolidation perimeter is defined in accordance with art. 15.4.4;
- it will be accountable for any violation of the UEFA Club Licensing and Financial Sustainability Regulations (Edition 2023) of an entity included in the consolidation perimeter;
- all the declarations, documentation and information supplied in compliance with the Manual, are truthful and complete;
- it authorises the competent Licensing bodies, UEFA administration and UEFA's and FIGC's Sport Justice Bodies to examine the declarations, documentation and information supplied in compliance with the Regulations, to have access to any further information or documentation deemed to be relevant from the club or third parties, in accordance with existing national legislation;
- it authorises the competent Licensing Bodies to submit documents, data and information to UEFA for the purposes established by the UEFA Licensing System;
- accept the compliance audits 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 Organo Arbitrale delle Licenze UEFA to settle any controversy regarding the interpretation and application of the Manual in relation to the refusal or withdrawal of the Licence.

Declarations and documents

Declaration undersigned by the legal representative of the Licence applicant.

This declaration must be underwritten by the legal representative of the Licence applicant no more than three months prior to the submission deadline fixed by the Licensing and FS Office.

Criterion and grade: **L.02 A**

Description

LICENCE APPLICANT

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 (see Art. 2.5).

The Licence applicant must submit its current company act, including its up-to-date statutes, to the Licensing and FS Office.

Declarations and documents

Copy of the current company act including up-to-date statutes.

Criterion and grade: **L.03 A**

Description

COMPANY INFORMATION

The Licence applicant must supply the following minimum information:

- complete legal name;
- extract from the public register office;
- legal form;
- complete particulars of the members of the corporate bodies and the powers conferred to them, together with the signatory powers;
- address of its official headquarters;
- official contact details;
- address of its official public website.

Declarations and documents

Copy of the Club Census carried out by the league to which it belongs, containing the information mentioned in the adjacent column.

Extract from the Registro delle Imprese presso la Camera di Commercio (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: **L.04 A**

Description

LEGAL GROUP STRUCTURE

The Licence applicant must disclose the legal structure of the group it may be a part of at the statutory closing date prior to the deadline for the submission of the application to the FIGC according to article 6.2, also by means of a specific chart. If needed, the Licence applicant/Licensee must inform the FIGC, by means of a new version of the chart, of any

changes occurred in the legal group structure between the statutory closing date and the deadline set in art. 6.3.

This chart must be undersigned by the Licence applicant's legal representative and must clearly identify and include information on:

- a) the Licence applicant;
- b) the Control chain of the Licence Applicant
- c) any subsidiary of the Licence applicant;
- d) any Associate of the Licence applicant;
- e) any party that has a 10% or greater direct or indirect ownership of the Licence applicant or 10% or greater voting rights;
- f) any party with a significant influence over the Licence applicant;
- g) any other football club, in respect of which any of the parties identified in (a) to (f) or any of their key management personnel have any ownership interest, voting rights, and/or any involvement or influence whatsoever in relation to the governance of its financial and operating policies.

Moreover, the chart must define the consolidation perimeter, where applicable (Appendix V), as per Art. 15.4.4.

In relation to all entities included in the legal group structure the following information must be supplied:

- Name of legal entity;
- Type of legal entity;
- Percentage of ownership interest (and, if different, percentage of voting power held) held by any entity included in the legal group structure.

Furthermore, for any subsidiary of the Licence applicant, the following information must be provided:

- Share capital;
- Total assets;
- Total revenues;
- Total equity.

If deemed relevant, the FIGC may request the Licence applicant/Licensee to provide additional information other than the listed above.

Declarations and documents

Chart containing the information aforementioned, accompanied by, only for the entities within the Control Chain, written evidence of the ownership interest indicated (e.g. extract from public register of companies or shareholders' register for foreign companies).

Criterion and grade: **L.05 A**

Description

ULTIMATE CONTROLLING PARTY, ULTIMATE BENEFICIARY AND PARTY WITH SIGNIFICANT INFLUENCE

The licence applicant must provide the licensor with a document which contains information on:

- the ultimate controlling party of the licence applicant;
- the ultimate beneficiary of the licence applicant, i.e. a natural person on whose behalf an entity or arrangement is owned or controlled or a transaction is conducted; and
- any party with significant influence over the licence applicant.

The following information must be provided in relation to each of the parties identified above as at the date of submission of this information to the licensor:

- Name and, if applicable, legal form;
- Main activity;
- Percentage of ownership interest and, if different, percentage of voting rights in respect of the licence applicant;
- If applicable, key management personnel; and
- Any other football club in respect of which the party, or any of its key management personnel, has any ownership interest, voting rights or membership or any other involvement or influence whatsoever.

The licence applicant must confirm whether any change has occurred in relation to the above information during the period covered by the annual financial statements up to the submission of the information to the licensor.

If needed, the Licence applicant/Licensee must inform the FIGC of any changes occurred between the statutory closing date and the deadline set in art. 6.3. As a minimum the following information must be provided:

- The date on which the change occurred;
- A description of the purpose of and reasons for the change;
- Implications for the licence applicant's financial, operating and sporting policies; and
- A description of any impact on the licence applicant's equity or debt situation.

If deemed relevant the Licensing and FS Office may request the licence applicant to provide additional information other than that listed above.

Declarations and documents

Declaration containing the above information, signed by the legal representative of the License applicant and by the legal representative of the ultimate controlling party of the License applicant.

14.4 Written representation prior to the licensing decision

Criterion and grade: **L.06 A**

Description

WRITTEN REPRESENTATION PRIOR TO THE LICENSING DECISION

The licence applicant must submit written representation to the licensor within the seven days prior to the start of the First Instance Body's decision-making process.

The Licence applicant must confirm:

- that all documents submitted to the Licensing and FS Office are complete, accurate and in compliance with these regulations;
- whether or not any significant change or similar event has occurred in relation to its licensing application or any of the club licensing criteria;
- whether or not any event or condition of major economic importance has occurred that may have an adverse impact on the licence applicant's financial position since the balance sheet date of the preceding audited annual financial statements and reviewed interim financial statements (if so, the management representations letter must include a description of the nature of the event or condition and an estimate of its financial effect, or a statement that such an estimate cannot be made);
- whether or not the licence applicant and, if different, the registered member or any parent company of the licence applicant included in the reporting perimeter is seeking or has received protection from its creditors pursuant to laws or regulations within the 12 months preceding the licence season.

Declarations and documents

Declaration containing the above information.

14.4.1 Evaluation Procedure

The examination of the declaration referred to the criterion L.06 is carried out directly by the System Bodies.

14.4.2 The decision

The First Instance Commission must evaluate the information contained in the declaration, coordinating them with the historical and future economic-financial documentation as well as any other additional documentation provided by the License applicant.

The License cannot be issued if:

- A) the License applicant fails to submit the declaration in question within the peremptory deadline set by the Licensing and FS Office;
- B) in the light of the information contained in the declaration, one or more requirements foreseen by the Manual for issuing the UEFA License have been lacking;

C) in the light of the information contained in the declaration, evaluated in combination with other historical and forecast economic-financial information, the First Instance Body considers not satisfactory the licence applicant's ability to going concern until at least the end of the Licence Season;

D) the Licence applicant, or one of its parent companies included in the consolidation perimeter, has been involved in insolvency proceedings aimed at protecting against creditor actions, pursuant to laws or regulations, in the twelve months preceding the Licence Season, including collective settlement procedures with creditors. The Licence cannot be issued even if the insolvency procedure has finished at the time of the decision of the competent bodies.

TITLE VI 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;
- creation of a more attractive market for investors and commercial partners.

15.3 Criteria and requirements

Historic economic-financial information:

- **F.01 A ANNUAL FINANCIAL STATEMENTS - AUDITED**
- **F.01 BIS A PUBLICATION OF FINANCIAL INFORMATION**
- **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 NO OVERDUE PAYABLES TOWARDS UEFA, FIGC AND LEAGUES**
- **F.06 A EQUITY RULE**

Future economic-financial information:

- **F.07 A FUTURE ECONOMIC-FINANCIAL INFORMATION**

15.4 ANNUAL FINANCIAL STATEMENTS

Criterion and grade: **F.01 A**

Description

ANNUAL FINANCIAL STATEMENTS - AUDITED

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 register of legal auditors of the Ministry of Economy and Finance and which has performed an audit of a listed company or of a professional football club in the last three years and which meets the prescribed criteria of independence and disjunction.

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.

Declarations and documents

Last Annual financial statements closed on 30 June or 31 December prior to the date of submission of the Licence application, accompanied by:

- the Directors' Report;
- the Supervisory Body's Report;
- the general meeting of shareholders minutes approval;
- the Independent Auditor's Report;
- supplementary documentation (where necessary) and the relevant auditors' report.

15.4.1 General Principles

Due to the particular activity of football clubs and the provisions of Art. 2423 bis 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 Organismo Italiano di Contabilità, using the "FIGC accounting standards", or on the basis of international accounting standards;
- in conformity with the "FIGC Piano dei Conti";
- in accordance with the contents and principles established in the Manual.

The Annual financial statements must be prepared on the assumption that the Licence applicant is a going concern and that it has neither the intention nor the necessity to go into liquidation, or enter into bankruptcy and/or insolvency procedures.

15.4.2 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.

15.4.3 Annual financial Statements - Accompanied Documentation

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

- the Player Identification Table (Appendix VI)²;
- the Directors' Report³;
- the Supervisory Body's Report;
- the general meeting of shareholders minutes approval;
- the independent auditor's Report.

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.

15.4.4 Consolidated Annual financial statements and consolidation perimeter

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 statements. 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 of the Legislative Decree 127/1991 (and subsequent amendments) must fulfil this obligation.

The consolidation perimeter must include:

- The Licence applicant;
- Any Subsidiary of the Licence applicant;

² The table must include information related 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 (at some point in time in the reporting period or prior periods) and all players in respect of whom some income/profit (or loss) has been recognised (at some point in time in the reporting periods). The table must be provided to the independent auditor. The table must also include information on sell-on rights (or similar), i.e. description and (if possible) quantification of any sell-on rights to a football club that formerly held the player's registration, excluding training compensation and/or solidarity contributions.

³ 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.

- Any other entity included in the legal group structure (as defined in criterion L.04) which generates revenues and/or performs services and/incurs costs in respect of the football activities listed below from point 3 to 11;
- Any entity, irrespective of whether it is included in the legal group structure (as defined in criterion L.04), which generates revenues and /or performs services and/or incurs costs in respect of the football activities listed below from point 1 to 2.

Football activities are:

1. contractual and legal obligations towards employees (as defined in paragraph 15.7.1);
2. acquiring/selling players' registrations (including loans);
3. ticketing;
4. sponsorship and advertising;
5. broadcasting;
6. merchandising and hospitality;
7. club operations (e.g. administration, matchday activities, travel, scouting, etc.);
8. financing (including financing secured against the assets of the Licence applicant);
9. use and management of stadium and training facilities;
10. women's football;
11. youth sector.

An entity may be excluded from the consolidation perimeter only if:

- its activities are entirely unrelated to the football activities above listed and/or the locations, assets or brand of the football club;
- its activity is immaterial for the purpose of clarity of the consolidated financial statements compared with all the entities that form the consolidation perimeter and it does not perform any of the football activities defined above at point 1 and 2;
- the football activities it performs are already entirely reflected in the financial statements of one of the entities included in the consolidation perimeter (es. service contract).

The Licence applicant must submit a declaration by an authorised signatory which confirms:

- that all revenues and costs related to each of the football activities above listed have been included in the consolidation perimeter and provide a detailed explanation should this not be the case; and
- whether any entity included in the legal group structure has been excluded from the consolidation perimeter (as defined in criterion L.04), justifying in detail any such exclusion with reference to this article.

15.4.5 Cash flow Statement

The cash flow statement must be prepared in conformity with the scheme as defined in Appendix VIII. It must report cash flows for the financial period, classified separately as either operating, investing or financing activities.

Cash flow from operating activities

Operating activities are the principal revenue-producing activities of the entity and other activities that are not investing or financing activities. Therefore, they generally result from the transactions and other events that enter into the determination of net profit or loss. The minimum disclosure requirements are stated below:

- Net cash inflow/outflow from operating activities

Cash flows arising from taxes on income must be disclosed separately and classified as cash flows from operating activities unless they can be appropriately and specifically identified as financing and investing activities.

Cash flows from investing activities

Investing activities are the acquisition and disposal of long-term assets (including player registrations) and other investments not included in cash equivalents. The entity must report separately major classes of gross cash receipts and gross cash payments arising from investing activities.

The minimum disclosure requirements are stated below:

- Cash inflow/outflows from investing activities
- Cash inflow/outflows from acquisition/disposal of player registrations
- Cash inflow/outflows from acquisition/disposal of tangible fixed assets
- Other cash inflow/outflows from investing activities

Cash flows from dividends received and paid must each be disclosed separately.

Cash flows from financing activities

Financing activities are activities that result in changes in the size and composition of the contributed equity share capital and borrowings of the entity. The entity must report separately major classes of gross cash receipts and gross cash payments arising from financing activities. The minimum disclosure requirements are stated below:

- Cash inflow/outflows from borrowings – shareholders and related party
- Cash inflow/outflows from borrowings – financial institutions
- Cash inflow from increase of capital/equity
- Cash outflows from dividends paid to owners/shareholders
- Other cash inflow/outflows from financing activities

Cash flows from interest received and paid must each be disclosed separately.

The components of cash and cash equivalents must be disclosed and a reconciliation of the amounts in the cash flow statement presented, with the equivalent items reported in the balance sheet.

15.4.6 Accounting requirements

Annual financial statements must also meet the requirements and the accounting principles set out in Appendix VII of this Manual.

If the requirements for the content and accounting as set out in the Appendix VII are not met in the annual financial statements, the Licence applicant must prepare supplementary information in order to meet the minimum information requirements that must be assessed by an independent auditor.

The supplementary information must include a restated balance sheet, profit and loss account, cash flow statement and any associated notes to meet the requirements set out in the Manual. There must also be included a note (or notes) reconciling the results and financial position shown in the supplementary information document to those shown in the audited financial statements (that were prepared under the national accounting practice). The restated financial information must be assessed by the auditor by way of agreed-upon procedures.

15.4.7 Agents

Fees paid in the reporting period to or for the benefit of Agents must be clearly disclosed and illustrated in the Explanatory Notes.

15.4.8 Player transfers

The Licence applicant must include in its financial statements or in a separate document the following information:

- a) amortisation of intangible assets (players registrations);
- b) cost of acquiring players registrations;
- c) impairment of players registrations;
- d) profit on disposal of players registrations;
- e) income from disposal of players registrations;
- f) loss on disposal of players registrations;
- g) total net result from players transfers (sum of items a) to f).

15.4.9 Activities with Related Parties

A related party transaction is a transfer of resources, services or obligations between Related parties, regardless of whether a price has been charged.

In the balance sheet, profit and loss account and cash flow statement, the amount of the Related party transactions 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 and nature 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;
- provisions for doubtful debts related to the amount of outstanding balances;
- the expense recognised during the period in respect of bad or doubtful debts due from Related parties.

In the notes to the Annual financial statements must be separately disclosed information regarding the following Related parties:

- the parent/s;
- entity with Joint control or Significant influence over the reporting entity;
- subsidiaries;
- Associates;
- Joint ventures in which the reporting entity is a venturer;
- Key management personnel of the entity or its parent;
- other Related parties.

The notes to the Annual financial statements must contain a confirmation that related party transactions were made on terms equivalent to those that prevail in arm's length transactions if such terms can be substantiated.

15.4.10 Assessment Procedures

The Annual financial statements must be audited by an independent auditor registered in the special register of the Ministry of Economy and Finance and which has performed an audit of a listed company or of a professional football club in the last three years.

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 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) and the auditor's report must:

- include a statement confirming that the audit was conducted in accordance with the aforementioned international standards;
- be submitted to the Licensing and FS Office together with the relative documentation.

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.

15.4.11 The Decision

The Licence must not be granted if:

A) within the peremptory deadline fixed by the Licensing and FS Office, the Licence applicant does not submit the Annual financial statements accompanied by the documents specified at Art. 15.4.3 of the Manual;

B) the documents specified at Art. 15.4.3 of the Manual do not fulfil the principles and requirements for the content and accounting prescribed by the Manual;

C) the consolidation perimeter is not defined as per art. 15.4.4;

D) the auditor's report or any other document discloses the situation defined as per Art. 14.4.2 lett. D.

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

E) if the independent auditor's report has an unqualified opinion the Licence may be granted;

F) 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 deadline for the Licence issue decision on the part of the Appeals Committee, a subsequent independent auditor's report relative to the same financial year;

G) if the independent auditor's report has a qualified 'except for' opinion or key audit matter in respect of going concern, the Licence cannot be granted, unless the Licence applicant submits within the deadline for the Licence issue decision on the part of the Appeals Committee:

- a subsequent independent auditor's report without a qualified 'except for' opinion or a key audit matter in respect of going concern relative to the same financial year; or
- future economic-financial information in accordance with Criterion F.07 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 Licence season and additional documentary evidence;

H) if the independent auditor's report has a qualified 'except for' opinion or a key audit 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. The Licence may be refused, unless additional documentary evidence related to the relevant modifications is presented by the Licence applicant, which is positively evaluated by the First Instance Committee;

I) 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.

In addition, the auditor must provide another statement about whether or not the annual financial statements comply with the accounting requirements set out in Appendix VII. If not, the statement must include a brief description of the requirements not met. In such a case, the CFCB will review the transactions in detail in line with the Procedural rules governing the UEFA Club Financial Control Body.

Criterion and grade: **F.01-BIS A**

Description

PUBLICATION OF FINANCIAL INFORMATION

The Licence applicant must publish on its website, within the peremptory deadline yearly set by the Licensor, the following information:

- Balance sheet, profit and loss account, cash flow statement, explanatory notes, auditor's report, Directors' Report and the Supervisory Body's Report of the last approved and audited annual financial statements submitted in accordance with Criterion F.01;
- The total amount paid in the last reporting period to or to the benefit of agents/intermediaries.

Declarations and documents

Evidence of the publication of the information required.

15.5 Interim financial statements

Criterion and grade: **F.02 A**

Description

FINANCIAL STATEMENTS FOR THE INTERIM PERIOD-REVIEWED

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.

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 licensing decisions 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).

The interim financial statements must be the subject of a limited review, in accordance with ISRE 2410, by an independent auditor registered in the register of legal auditors of the Ministry of Economy and Finance and which has performed an audit of a listed company or of a professional football club in the last three years and which meets the prescribed criteria of independence and disjunction.

If the Interim 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 Interim financial statements and must be subject to determined Agreed-upon procedures by the independent auditor.

Declarations and documents

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, drafted by the administrative body, accompanied by a succinct Directors' Report and the Independent Auditor's Report as well as the supplementary documentation (where applicable) and the relevant Auditor's Report.

15.5.1 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 in accordance with ISRE 2410, by an independent auditor registered in the register of legal auditors of the Ministry of Economy and Finance and which has performed an audit of a listed company or of a professional football club in the last three years and which meets the prescribed criteria of independence and disjunction.

The Licence applicant must prepare consolidated interim financial statements if the conditions indicated in Art. 15.4.4 of the Manual are applicable.

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 drawn up in accordance with Appendix IX (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;
- approval minutes by Board of Directors;
- 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.

15.5.2 Assessment Procedure

The interim financial statements must be the subject of a limited review in accordance with ISRE 2410, by an independent auditor registered in the register of legal auditors of the Ministry of Economy and Finance and which has performed an audit of a listed company or of a professional football club in the last three years and which meets the prescribed criteria of independence and disjunction.

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

15.5.3 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 if:

A) the Licence applicant does not submit the interim financial statements and relevant accompanying documentation, within the peremptory deadline fixed by the Licensing and FS Office;

B) the documents at letter A) do not fulfil the principles and requirements for the content and accounting prescribed by the Manual;

C) the consolidation perimeter is not defined as per art. 15.4.4;

D) the auditor's review report or any other document discloses the situation defined as per Art. 14.4.2 lett. D.

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:

E) 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;

F) if the independent auditor's review report disclaims a conclusion or gives an adverse conclusion, the Licence cannot be granted; where such a disclaimer of conclusion is determined by contingent factors which are subsequently overcome, the Licence applicant can submit, within the deadline for the Licence issue decision on the part of the Appeals Committee, a subsequent independent auditor's report relative to the same period;

G) if the independent auditor's review report expresses a qualified conclusion or a key audit matter in respect of going concern, the Licence cannot be granted, unless the Licence applicant submits, within the deadline for the Licence issue decision on the part of the Appeals Committee:

- a subsequent independent auditor's review report without a qualified 'except for' conclusion or a key audit matter in respect of going concern relative to the same period; or
- future economic-financial information in accordance with Criterion F.07 that demonstrates, 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 Licence season and additional documentary evidence;

H) if the independent auditor's review report has a qualified conclusion or a key audit 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. The First Instance Committee may decide not to grant the Licence, unless additional documentary evidence related to the relevant modifications is presented by the Licence applicant, which is positively evaluated by the First Instance Committee;

l) 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.

In addition, the auditor must provide another statement about whether or not the interim financial statements comply with the accounting requirements set out in Appendix VII. If not, the statement must include a brief description of the requirements not met. In such a case, the CFCB will review the transactions in detail in line with the Procedural rules governing the UEFA Club Financial Control Body.

15.6 No payables overdue towards football clubs arising from transfer activities

Criterion and grade: **F.03 A**

Description

NO PAYABLES OVERDUE TOWARDS FOOTBALL CLUBS ARISING FROM TRANSFER ACTIVITIES

The Licence applicant must prove that, as at 31 March preceding the Licence season, it has no payables overdue towards other football clubs, as a result of obligations arising from transfers due to be paid by the 28 February preceding the licence season, or it must prove that:

- it has paid, by not later than the peremptory deadline of 31 March, the relevant amount in full, or
- it has concluded, by not later than the peremptory deadline of 31 March, a written agreement with the creditor to extend the payment deadlines for the overdue payable as at 28 February beyond the 31 March, or
- it has contested, by not later than the peremptory deadline of 31 March, a claim or a proceeding opened against it by a creditor in respect of overdue payables, contesting the grounds of the claim, presenting arguments which are not obviously unfounded, or
- it has brought, by not later than the peremptory deadline of 31 March, a legal claim or has opened proceedings, which are not obviously unfounded, before administrative, jurisdictional or arbitral bodies of the state or of national or international sporting authorities with regard to the overdue payable.
- With regard to payables related to solidarity contributions and training compensation (as defined in the FIFA Regulations on the Status and Transfer of Players), it is able to demonstrate that it has taken, by not later than the peremptory deadline of 31 March, all the reasonable measures to identify and pay the creditor.

Whether a payable is deemed to be overdue is determined by the available contractual documentation.

Declarations and documents

Declaration, issued by the league to which the Licence applicant belongs, of the settlement of payables relative to national transfer activities.

Table of national transfer activities with international dimension and international transfer activities.

Declaration that there are no payables overdue from international transfer activities or from national transfer activities with international dimension as at 28 February; or with reference to payables which are overdue:

- bank documentation proving the payments have been effected;
- documentation proving the extension of the payment deadlines;
- opposition to claims or proceedings, including the reasons for contesting the claims or proceedings which have been opened by the creditor;
- written confirmation by the administrative, jurisdictional or arbitral body of the existence of a dispute.

15.6.1 Table of transfer activities

The Licence applicant must prepare a table summarising international transfer activities and national transfer activities with international dimension occurred up to 28 February preceding the Licence season. It must be prepared even if there have been no transfers/loans during the relevant period.

In accordance to the FIFA Regulations for the Status and Transfer of Players, payables arising from transfer activities include solidarity mechanism and training compensation payments, all conditional amounts, dependent on the occurrence of certain conditions (e.g. bonuses) and any joint and several liability decided by a competent authority for the termination of a contract by a player.

With reference to international transfer activities (acquisition or loan) and national transfer activities with international dimension (acquisition or loan), in the table must be separately disclosed:

- a) all player transfers occurred at any time during the reporting period irrespective of whether or not there is a payable towards other football clubs;
- b) all player transfers for which, as at 28 February, there is a payable towards other football clubs;
- c) all player transfers subject to a claim pending before an administrative, jurisdictional or arbitral bodies of the State or international sporting authorities.

In particular the table must include the following information:

- name and date of birth of the player;
- date of the transfer (acquisition or loan);
- the football club that formerly held the registration;
- transfer (acquisition or loan) fee paid and/or payable (including solidarity contributions and training compensation);

- other direct costs of acquiring the registration paid and/or payable;
- the amount settled / paid and payments dates;
- the balance in respect of each player transfer (acquisition or loan) payable as at 31 December detailed by due date(s);
- amounts payable as at 31 March for overdue payables as at 28 February (regarding transfers occurred up to 28 February), with details of due date(s) and explanatory notes;
- conditional amounts (e.g. bonuses) not yet payable or in any case not yet recognised in the books (Annual Financial Statements or Interim Financial Statements) as at 28 February;
- amounts subject to dispute/claim/proceeding as at 28 February.

The total payables resulting from the table must be reconciled with the figure in the accounting situation as at 28 February or from the underlying accounting record of “Payable relating to international player transfers”.

All payables arising from international transfer activities and national transfer activities with international dimension 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.

15.6.2 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 in writing to the Licensing and FS Office the settlement of payables (conditional and unconditional) relative to national transfer activities, also by virtue of its clearing house system.

15.6.3 The Decision

The Licence cannot be granted if:

- A) the documentation proving that there are no payables overdue arising from transfer activities is not transmitted to the Licensing and FS Office within the peremptory deadline;
- B) the documentation at letter A) does not fulfil the minimum requirements prescribed by the Manual;
- C) the Licence applicant, as at 31 March preceding the Licence season, has payables overdue, as at 28 February, towards football clubs (including solidarity mechanism and training compensation payments and conditional amounts) arising from transfer activities occurred prior to the same date of 28 February.

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 and no later than the 31 March that:

- a) it has paid, by not later than the peremptory deadline of 31 March, the relevant amount in full, or
- b) has concluded, by not later than the peremptory deadline of 31 March, a written agreement with the creditor to extend the payment deadlines for the overdue payable⁴ as at 28 February beyond the 31 March, or
- c) has contested, by not later than the peremptory deadline of 31 March, a claim or a proceeding opened against it by a creditor in respect of overdue payables, contesting the grounds of the claim, presenting arguments which are not obviously unfounded, or
- d) it has brought, by not later than the peremptory deadline of 31 March, a legal claim or has opened proceedings, which are not obviously unfounded, before administrative, jurisdictional or arbitral bodies of the state or of national or international sporting authorities.
- e) With regard to payables related to solidarity contributions and training compensation (as defined in the FIFA Regulations on the Status and Transfer of Players), it is able to demonstrate that it has taken, by not later than the peremptory deadline of 31 March, all the reasonable measures to identify and pay the creditor.

The obvious groundlessness of the legal claims and/or of the contestations or objections as per lett. c), d) and/or the proactivity as per lett. e) are assessed by the First Instance Committee and/or by the Appeals Committee on the basis of the arguments brought from the Licence applicant.

15.7 No payables overdue towards employees and social / tax authorities

Criterion and grade: **F.04 A**

Description

PAYMENT TOWARDS EMPLOYEES AND SOCIAL / TAX AUTHORITES

The Licence applicant must prove that it has paid, by and no later than the peremptory deadline of the following 31 March:

1. contractual and legal obligations due towards its employees until January (inclusive) preceding the Licence season, or that by and no later than the peremptory deadline of 31 March:
 - has contested a claim or a proceeding opened against it by a creditor in respect of overdue payables, contesting the grounds of the claim, presenting arguments which are not obviously unfounded, or
 - it has brought a legal claim or has opened proceedings, which are not obviously unfounded, before administrative, jurisdictional or arbitral bodies of the state or of national or international sporting authorities;

⁴ If the creditor has not requested payment of an overdue payable, this is not considered as an extension of the deadline for payment.

2. tax deductions relative to Contractual and legal obligations due towards employees until December (inclusive) preceding the Licence season, or that:

- has obtained by and no later than the peremptory deadline of 31 March, provisions to divide the payments into instalments falling due beyond the 31 March or
- has contested, by and no later than the peremptory deadline of 31 March, a claim or a proceeding opened against it by a creditor in respect of overdue payables, contesting the grounds of the claim, presenting arguments which are not obviously unfounded, or
- it has brought, by and no later than the peremptory deadline of 31 March, a legal claim or has opened proceedings, which are not obviously unfounded, before administrative, jurisdictional or arbitral bodies of the state or of national or international sporting authorities.

3. INPS contributions (social security taxes) relative to Contractual and legal obligations due towards employees until January (inclusive) preceding the Licence season, or that:

- has obtained by and no later than the peremptory deadline of 31 March, provisions to divide the payments into instalments falling due beyond the 31 March or
- has contested, by and no later than the peremptory deadline of 31 March, a claim or a proceeding opened against it by a creditor in respect of overdue payables, contesting the grounds of the claim, presenting arguments which are not obviously unfounded, or
- it has brought, by and no later than the peremptory deadline of 31 March, a legal claim or has opened proceedings, which are not obviously unfounded, before administrative, jurisdictional or arbitral bodies of the state or of national or international sporting authorities.

Declarations and documents

- List of employees;
- Declaration testifying that the payment of Contractual and legal obligations due towards employees has been effected until January (inclusive);
- Opposition to claims or proceedings, including the reasons for contesting the claims or proceedings which have been opened by the creditor;
- Written confirmation by the administrative, jurisdictional or arbitral body of the existence of a dispute.
- Declaration testifying that the payment of tax deductions due towards employees has been effected until December (inclusive) and INPS contributions (social security taxes) due towards employees has been effected until January (inclusive), accompanied by proof of payment, or
- Documentation in relation to the extension of the payment deadlines;
- Opposition to claims or proceedings, including the reasons for contesting the claims or proceedings which have been opened by the creditor;
- Written confirmation by the administrative, jurisdictional or arbitral body of the existence of a dispute.

15.7.1 General Principles

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

- a) all professional players according to the FIFA Regulations for the Status and Transfer of Players;
- b) coaches of all categories, physical trainers, physiotherapists and persons entered in the “Elenco Speciale dei Direttori Sportivi” of the FIGC with contracts which must be deposited with the league to which the Licence applicants belong;
- c) all personnel specified within the personnel and administrative criteria P.02, P.03, P.05, P.06, P.07, P.08, P.09, P.16, P.18, P.22, P.25, P.27 and P.28.

Payables are those amounts due to employees or social/tax authorities as a result of contractual or legal obligations towards employees.

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

15.7.2 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 at any time during the year, and therefore up until 28 February preceding the Licence season (1 March – 28 February). The list must also include all the employees towards whom the club has a payable, as at 28 February and also all the employees towards whom there is a claim pending before an administrative, jurisdictional or arbitral bodies of the State or national or international sporting authorities.

The list of employees must include the following information for each employee:

- name of the employee;
- position/Function of the employee;
- start date;
- termination date (if applicable);
- the balance payables as at 28 February (including the due date for each unpaid element) and relative explanatory notes;
- any payables as at 31 March, rolled forward from 28 February, with details of due date(s) and explanatory notes;
- amounts subject to dispute/claim/proceeding as at 31 March.

The total liability resulting from the table must be reconciled with the figure resulting from the accounting situation as at 28 February or from underlying accounting records.

Such table must be approved and undersigned by the Licence applicant's legal representative and supervisory body and must be submitted both to the Licensing and FS Office and to the FIGC Office in charge of the examination as per Art. 15.7.4.

15.7.3 Social/Tax Table

The Licence applicant must prepare a table showing the amount payable in relation to tax deductions relative to Contractual and legal obligations due towards employees until December (inclusive) preceding the Licence season and INPS contributions (social security taxes) relative to Contractual and legal obligations due towards employees until January (inclusive) preceding the Licence season. The table must also disclose any amount related to tax deductions and INPS contributions subject to dispute/claim/proceeding.

The table must include the following information:

- name of the creditor;
- any payables as at 28 February (including the due date for each unpaid element);
- any payables as at 31 March, rolled forward from 28 February, with details of due date(s) and explanatory notes;
- any amount subject to dispute/claim/proceeding;
- all supporting evidence in respect of the above payables.

The total liability resulting from the table must be reconciled with the figure resulting from the accounting situation as at 28 February or from underlying accounting records.

Such table must be approved and undersigned by the Licence applicant's legal representative and supervisory body and must be submitted both to the Licensing and FS Office and to the FIGC Office in charge of the examination as per Art. 15.7.4.

15.7.4 Assessment Procedure

The documentation proving the fulfilment of criterion F.04, with the exception of the provisions of letter c) of art. 15.7.1 of the Manual, is examined by FIGC. To this end, the Licence applicant must provide the documentation requested to perform the assessment.

The payment of Contractual and legal obligations due towards employees referred to at letter c) of Art. 15.7.1 of the Manual, is testified by the Licence applicant by virtue of the copy of the relative contracts and the appropriate documentation that proves the payment.

FIGC Department in charge of the examination of the documentation has to certify to the Licensing and FS Office the results of these checks with reference to the criterion F.04.

15.7.5 The Decision

The Licence cannot be granted if:

A) the documentation proving that there are no payables overdue from Contractual and legal obligations due towards employees and the relative tax deductions and INPS contributions (social security taxes) is not transmitted to the Licensing and FS Office within the peremptory deadline;

B) the documents at letter A) do not fulfil the minimum requirements prescribed by the Manual;

C) the Licence applicant has overdue payables arising from the payment of Contractual and legal obligations due towards employees until January (inclusive) preceding the Licence season.

If the Licence applicant finds itself in the situation of letter C) the Licence can nevertheless be granted provided that the Licence applicant demonstrates that:

a) it has paid, by and no later than the peremptory deadline of 31 March, the relevant amount in full, or

b) it has contested, by and no later than the peremptory deadline of 31 March, a claim or a proceeding opened against it by a creditor in respect of overdue payables, contesting the grounds of the claim, presenting arguments which are not obviously unfounded, or

c) it has brought, by and no later than the peremptory deadline of 31 March, a legal claim or has opened proceedings, which are not obviously unfounded, before administrative, jurisdictional or arbitral bodies of the state or of national or international sporting authorities with regard to the overdue payable.

The obvious groundlessness of the legal claims and/or of the contestations or objections as per lett. b), c) is assessed by the First Instance Committee and/or by the Appeals Committee on the basis of the arguments brought from the Licence applicant.

D) The Licence applicant has overdue payables arising from tax deductions in relation to Contractual and legal obligations due towards employees until December (inclusive) preceding the Licence season and INPS contributions (social security taxes) in relation to Contractual and legal obligations due towards employees until January (inclusive) preceding the Licence season.

If the Licence applicant finds itself in the situation of letter D) the Licence can nevertheless be granted provided that the Licence applicant demonstrates that:

a) it has paid, by and no later than the peremptory deadline of 31 March, the relevant amount in full, or

b) it has concluded, by and no later than the peremptory deadline of 31 March, a written agreement with the creditor to extend the payment deadlines for the overdue payable⁵ beyond the 31 March, or

c) it has contested, by and no later than the peremptory deadline of 31 March, a claim or a proceeding opened against it by a creditor in respect of overdue payables, contesting the grounds of the claim, presenting arguments which are not obviously unfounded, or

⁵ If the creditor has not requested payment of an overdue payable, this is not considered as an extension of the deadline for payment.

d) it has brought, by and no later than the peremptory deadline of 31 March, a legal claim or has opened proceedings, which are not obviously unfounded, before administrative, jurisdictional or arbitral bodies of the state or of national or international sporting authorities with regard to the overdue payable.

The obvious groundlessness of the legal claims and/or of the contestations or objections as per lett. c), d) is assessed by the First Instance Committee and/or by the Appeals Committee on the basis of the arguments brought from the Licence applicant.

Criterion and grade: **F.05 A**

Description

NO OVERDUE PAYABLES IN RESPECT OF UEFA, FIGC AND LEAGUES

The licence applicant must prove that as at the 31 March preceding the licence season, it has no overdue payables in respect of UEFA (including financial disciplinary measures imposed by CFCB), FIGC and Leagues as a result of obligations due to be paid by the 28 February preceding the licence season.

Declarations and documents

Declaration that there are no overdue payables in respect of UEFA, FIGC and Leagues.

15.8 Net Equity Rule

Criterion and grade: **F.06 A**

Description

NET EQUITY RULE⁶

The licence applicant must report in its annual financial statements or interim financial statements, preceding the Licence season, a net equity position which:

- a. is positive; or
- b. has improved by 10% or more since the previous 31 December.

Declarations and documents

Declaration containing the calculation of the ratio undersigned by the legal representative and the supervisory body of the Licence applicant.

15.8.1 General Principles

⁶ Only for the Licence season 2024/2025 the requirement F.06 is a B criterion.

The Licence applicant must determine the net equity position as at the 31 December preceding the Licence season based on the annual financial statements or interim financial statements.

Net equity means the residual interest in the assets of the entity after deducting all its liabilities as set out in its annual financial statements or interim financial statements as applicable. If a licence applicant's assets exceed its liabilities, then the licence applicant has a net asset position, i.e. positive equity. If a licence applicant's liabilities exceed its assets, then the licence applicant has a net liability position, i.e. negative equity.

Equity can include subordinated loans that are, for at least the following 12 months, subordinated to all other liabilities and non-interest-bearing.

If the conditions indicated in Art. 15.4.4 of the Manual are applicable, the Net Equity Rule must be related to the group contained in the consolidation perimeter.

15.8.2 Assessment procedure

The examination of the documentation proving the fulfilment of criterion F.06 is directly performed by the Licensing bodies.

15.8.3 The decision

The Licence cannot be granted if:

A) the documentation proving the fulfilment of the Net Equity Rule is not transmitted to the Licensing and FS Office within the peremptory deadline;

B) the documents at letter A) do not fulfil the minimum requirements prescribed by the Manual;

C) the Licence applicant does not comply with the Net Equity Rule as at 31 December.

If the Licence applicant finds itself in the situation of letter C) the Licence can nevertheless be granted provided that the Licence applicant demonstrates that after 31 December the Net Equity Rule is fulfilled. The licence applicant can submit by 31 March at the latest a new audited balance sheet, including any contributions made since 31 December, demonstrating that the net equity position is positive or has improved by at least 10% compared with the net equity position in the previous year.

If the conditions indicated in Art. 15.4.4 of the Manual are applicable, the Net Equity Rule must be related to the group contained in the consolidation perimeter.

15.9 Future economic-financial information

Criterion and grade: **F.07 A**

Description

FUTURE ECONOMIC-FINANCIAL INFORMATION

The Licence applicant must prepare, by 30 June of the year preceding the date of submission of the Licence application, future economic-financial information (budget) covering the 12 month period commencing from 1 July to 30 June of the following year.

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.

Declarations and documents

A budgeted profit and loss account.

A budgeted balance sheet.

A budgeted cash flow statement.

Explanatory notes including assumptions, risks and methods for covering possible borrowing requirements.

15.9.1 General Principles

As prescribed for criterion F.01, if the conditions indicated in Art. 15.4.4 of the Manual are applicable, the budgets must be related to the group contained in the consolidation perimeter.

15.9.2 Reporting Period

The club must submit to the Licencing and FS Office, by 30 June of the year preceding the date of submission of the Licence application, future economic-financial information (budget) covering the 12-month period from 1 July to 30 June of the following year.

The budgets must be prepared on a quarterly basis.

15.9.3 Minimum requirements and content of the future economic financial information

The future economic-financial information, to be submitted by 30 June of the year preceding the date of submission of the Licence application, must include the following documents:

- a budgeted profit and loss account;
- a budgeted balance sheet;
- a budgeted cash flow statement;
- explanatory notes including assumptions, risks and methods for covering possible borrowing requirements.

The budgets must include a comparative profit and loss account, balance sheet 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 must conform to the same principles and minimum accounting and content requirements prescribed for the preparation of the Annual financial statements (criterion F.01).

Budgets must be approved and undersigned by the legal representative and the supervisory body of the Licence applicant.

In preparing the budgets must be followed the same accounting requirements for the preparation of the Annual financial statements, 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.

15.9.4 Assessment Procedure

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

- the check that the budgets have been approved and undersigned by the Licence applicant's legal representative and supervisory body;
- 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, 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 of the arithmetic accuracy of the budgets;
- the examination of the corresponding supporting documents (e.g. agreements with sponsor, share capital increase, minutes of the board, etc.).

APPENDIX I

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

APPENDIX I - REGULATIONS FOR DECISION MAKING PROCEDURES

- MANDATORY

Art. 1 General Principles

These regulations regulate the procedure adopted by the First Instance Committee and the Appeals Committee to grant the Licences.

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 defined and communicated on an annual basis to the clubs by the Licensing and FS 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 certified email to the Licensing and FS Office in its function as secretariat of the Appeals Committee.

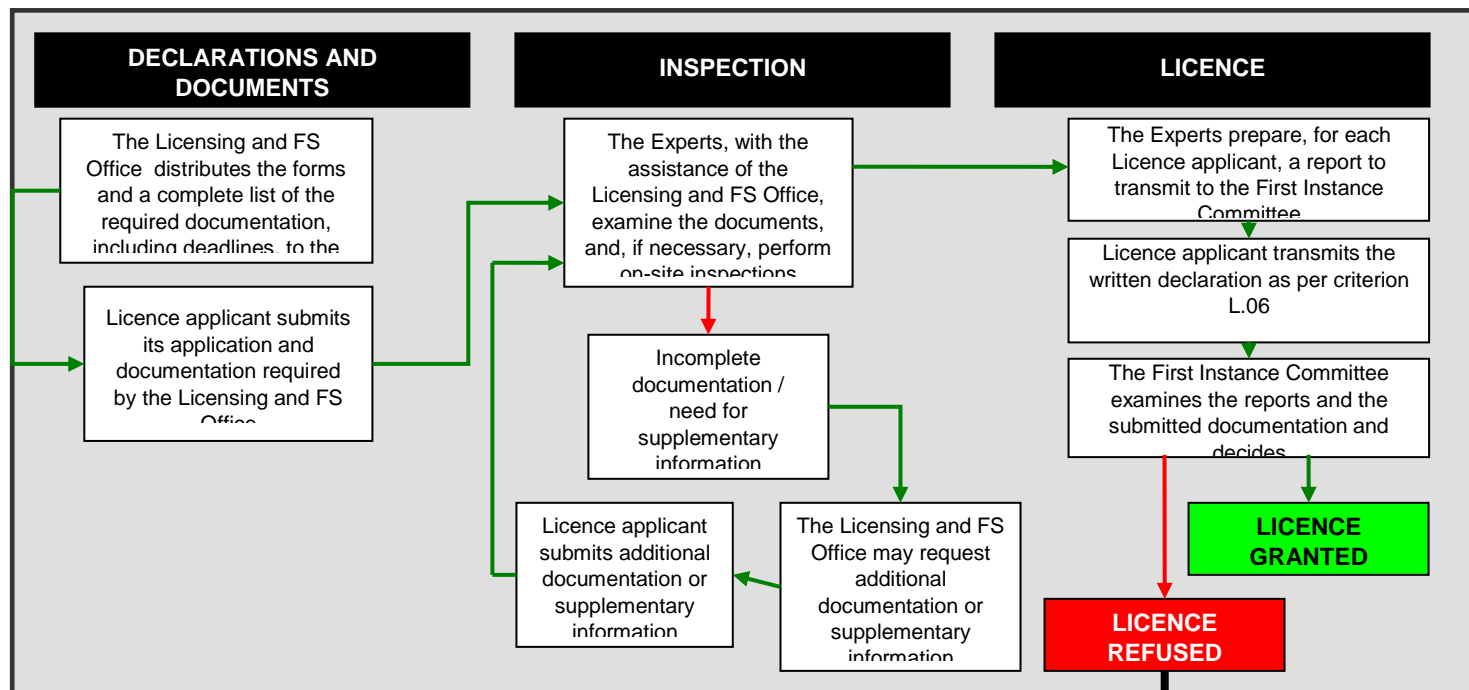
Any possible supporting documentation must be attached to the appeal, even to the copy sent in advance by certified email.

Art. 9 Immediate Enforceability of Decisions

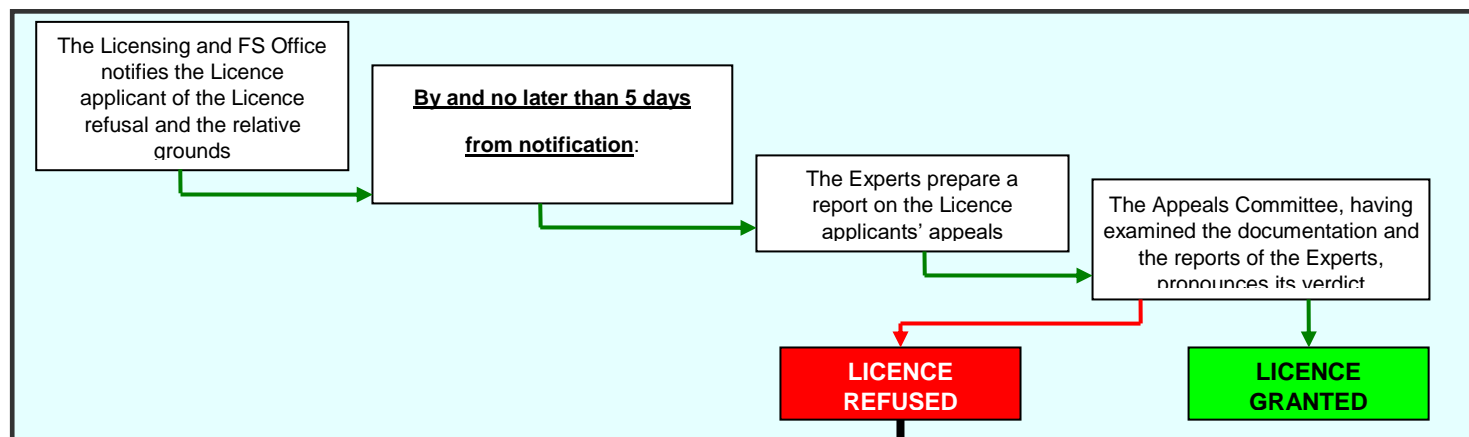
The decisions of the First Instance Committee and the Appeals Committee are immediately enforceable even if they are appealed against.

APPENDIX II - CORE PROCESS- MANDATORY

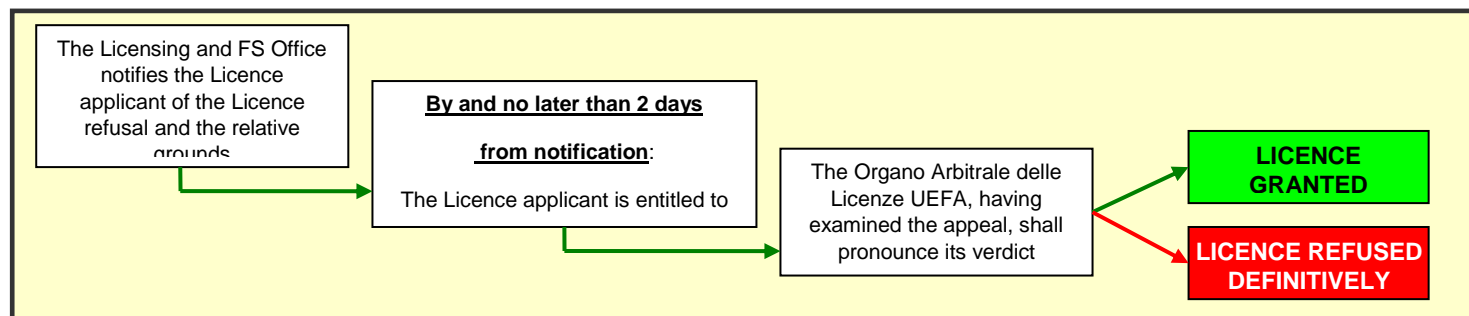
FIRST INSTANCE PROCEDURE



APPEAL PROCEDURE



ORGANO ARBITRALE DELLE LICENZE UEFA



Within seven days of each decision being final:

The Licensing and FS Office transmits to UEFA the List of licensing decisions for the following sporting season

- MANDATORY -

Preamble

Art. 1 Field of play - dimensions and surface

Art. 2 Goals and spare goal

Art. 3 Corner flagposts

Art. 4 Substitutes' benches & bench for fourth official

Art. 5 Advertising boards

Art. 6 Floodlighting

Art. 7 Flags

Art. 8 Access to the playing area

Art. 9 Rooms for players and officials

Art. 10 Teams' dressing-rooms

Art. 11 Referees' dressing rooms

Art. 12 Delegate's/Referee Observer's room

Art. 13 First-aid and treatment facilities for players and officials

Art. 14 Doping control station

Art. 15 Parking areas for teams and officials

Art. 16 Stadium capacity

Art. 17 Individual seats

Art. 18 Spectator areas

Art. 19 Emergency lighting system

Art. 20 Press box

Art. 21 TV and radio commentary positions

Art. 22 VIP and hospitality areas

Art. 23 Spectators with disabilities

Art. 24 Public access and egress

Art. 25 Signposting

Art. 26 Public address system

Art. 27 Sanitary facilities for spectators

Art. 28 First-aid facilities for spectators

Art. 29 Control room

Art. 30 Closed-circuit television system

Art. 31 Media working area

Art. 32 Photographers' working area

Art. 33 Camera positions

Art. 34 TV studios and flash interviews positions

Art. 35 TV Compound

Art. 36 Press conference room and mixed zone

Art. 37 Parking areas

Art. 38 Security Maintenance Plan

PREAMBLE

In conformity with the provisions of criterion I.01 A of the Manual, Licence applicants must demonstrate the availability of a Stadium certified in accordance with the “UEFA Stadium Infrastructure Regulations” (Edition 2018), as well as fulfilling the infrastructure requirements of this appendix in order to be granted the Licence.

The Stadium must also be declared structurally compliant by the competent authorities for hosting games of the national championship in which the club participates.

In particular, the “UEFA Stadium Infrastructure Regulations” (Edition 2018) classify stadia into four categories: UEFA category 1, 2, 3 or 4 (in ascending rank order). The FIGC is responsible for evaluating and classifying the stadia; such evaluations are subject to the approval of UEFA with its decision being final and binding.

Before the start of the sporting season, UEFA publishes its club competition regulations in which the category of Stadium required for all matches in each competition is specified (e.g. Group stage of the UEFA Europa League à category 4).

Art. 1 field of play - dimensions and playing surface

The field of play must be smooth and level and comply with IFAB Laws of the Game; it must be rectangular with dimensions of 105 x 68 m (measured from the outside edge of the boundary lines).

No lines other than football ones, as defined in the IFAB Laws of the Game, may be visible on the field of play.

A verge with a width of 1.5 m, known as “campo per destinazione”, must surround the field of play; it must be level with the field of play and be free from obstacles.

The area immediately adjacent to the field of play must be safe for players and referees. All pitchside equipment and associated structural elements must be positioned so that they pose no danger to the players, coaches or match officials.

The minimum distance between fixed obstacles (e.g. boundary walls, railings, advertising boards etc.) and the field of play must respect the requirements set out in Annex B of UEFA Stadium Infrastructure Regulations – Edition 2018.

The field of play must be entirely covered with either a natural playing surface (100% natural grass), reinforced natural grass (hybrid) or artificial football turf (100% artificial fibres).

Artificial football turf must:

- a. have been granted the required FIFA certification, which can only be delivered after the turf in question has been tested by a FIFA-accredited laboratory and confirmed as meeting the latest FIFA standards;
- b. meet all the requirements of the national legislation in force (if any).

The field of play and the “campo per destinazione” must be:

- in good condition;
- endowed with an appropriate irrigation system ensuring as even a distribution of water as possible;
- endowed with pitch heating systems or similar systems to protect against frost and ice, making pitches playable throughout the season.

Natural playing surfaces must in any case be endowed with adequate rain-protection systems (e.g. canvas sheeting).

No object can be located less than 21m above the field of play.

A warm-up area for substitutes must be available along the touchline behind the first assistant referee. It must be covered with grass or artificial turf securely fixed to the ground and, ideally, it should be the same surface as the field of play. If space is not available along the touchline behind the first assistant referee, a solution must be foreseen behind one of the goals, behind the advertising boards (if installed).

Art. 2 Goals and spare goal

Goals must be made out of aluminium or a similar material, be round or elliptical and not pose any danger to players. Moreover, they must comply with the IFAB Laws of the Game, which means, in particular, that:

- the distance between the posts must be 7.32 m;
- the distance from the lower edge of the crossbar to the ground must be 2.44 m;
- the goalposts and crossbars must be white and have the same width and depth, which must not exceed 12 cm;
- they must be firmly secured to the ground.

No additional structural elements or physical support may be used inside the net or in its immediate surroundings other than bars fixing the goal net to the ground and goal net stanchions behind and outside the net. Portable goals must not be used.

Furthermore, an identical spare goal (easy to be installed) must always be available within the Stadium.

Art. 3 Corner flagposts

The corner flags (minimum measurement of 0.45 x 0.45 m) must be yellow.

The flagpost must not be less than 1.5 m high with a non-pointed top.

The corner flagposts must be embedded in such a way that they fall over if they are accidentally hit by one of the players.

Art. 4 Substitutes' benches & bench for fourth official

The benches for technical staff and substitutes must be:

- adequately covered;
- have seating room for at least 14 people;
- positioned at least 4 metres from the touchline.

The technical area, from which a coach can give instructions to players, must be defined by markings that extend 1 m either side of the benches and extends forward up to a distance of 1 m from the touchline.

A position with a seat and a desk must be provided for the fourth official, ideally covered and between the substitutes' benches.

Art. 5 Advertising boards

Advertising boards must comply with the following indications:

- the location, form, material and means of installation of the advertising boards must not pose a danger to players, officials and others;
- they must have a maximum height of 1.2 m and must not obstruct the view of the field of play for spectators;
- revolving boards must only be powered by a low voltage level which respects the relative laws in force.

Art. 6 floodlighting

The Stadium must be equipped with a floodlighting system which produces the following values of average vertical (E_v) and horizontal (E_h) illuminance:

$E_v \geq 1000$ lux on each reference plane with uniformity ratios (as defined in Annex A of the UEFA Stadium Infrastructure Regulations – Edition 2018) of $U_1 > 0.4$ and $U_2 > 0.5$;

$E_h \geq 1400$ lux with uniformity ratios (as defined in Annex A of the UEFA Stadium Infrastructure Regulations – Edition 2018) of $U_{1h} > 0.5$ and $U_{2h} > 0.7$.

In addition, to ensure that matches can proceed in the event of a power failure, an independent backup power supply must be available and able to provide at least 900 E_h (lux) no more than 15 minutes after the power failure.

Art. 7 flags

The Stadium must be equipped with a minimum of five flagpoles or other kind of supports allowing flags to be flown at the Stadium.

Art. 8 Access to the playing area

The entrance to the playing area for both teams, referees and match officials (tunnel, underground tunnel etc.) must be separated from spectators and protected from objects thrown by virtue of systems which do not obstruct or reduce the visibility of spectators.

Where the access to the playing area has mobile protection, its opening / removal must take place within a maximum of 30 seconds.

The route from the dressing-rooms to the playing area must be made of, or covered by non-slippery floors.

Spectators and the media must have no possibility to access such route.

Art. 9 Rooms for players and officials

All rooms in the following articles located in areas relating to players and officials must be well lit, ventilated and/or heated, clearly signposted and equipped with Wi-Fi.

Art. 10 Teams' dressing-rooms

The dressing-rooms of the home and away teams must be of the same standard and each have the following characteristics:

- seating room for at least 25 people;
- clothes-hanging facilities and/or lockers for at least 25 people;
- non-slippery floors;
- 10 showers;
- 2 seated toilets;
- 1 massage table;
- 1 tactical board.

Art. 11 Referees' dressing-rooms

The referees' dressing-room must be separate from the teams' dressing-rooms but located in their vicinity. Furthermore, it must have the following characteristics:

- minimum surface area of 20 m²;
- seating room for at least 6 people;
- clothes-hanging facilities and/or lockers for at least 6 people;
- non-slippery floors;
- 2 showers;
- 1 wash basin;
- 1 seated toilet;

- 1 desk with 2 seats;
- 1 massage table.

When matches are officiated by female referees and/or referee assistants, an additional dressing room with the following minimum characteristics must be available:

- 2 seats;
- clothes-hanging facilities and/or lockers for 2 people;
- non-slippery floors;
- 1 shower;
- 1 wash basin;
- 1 seated toilet.

Art. 12 Delegate's room/ Referee Observer

A room must be available for the UEFA Delegate/Referee Observer which is located in the vicinity of the dressing-rooms equipped at least with a desk, a chair and a telephone. Sanitary facilities composed of at least one seated toilet and one wash basin must be available in the vicinity of the delegate's room.

Art. 13 Emergency medical room for players and officials

Stadiums must be equipped with an emergency medical room as set out in the UEFA Medical Regulations.

Art. 14 Doping control station

Stadiums must be equipped with a dedicated doping control station as set out in UEFA Anti-Doping Regulations.

Art. 15 Parking areas for teams and officials

The following parking areas must be made available for the teams, the referees and other officials in the immediate vicinity of the players' and officials' entrance:

- at least 2 parking spaces for the team buses;
- at least 10 car parking spaces.

Access to these parking spaces and the route to the dressing-rooms must be secure, forbidden and not visible to the public. If such parking is not located in the immediate vicinity of players' and officials' entrance, a safe and secure drop-off area must be organised.

Art. 16 Stadium capacity

The minimum capacity of the Stadium must not be less than 8,000 seats which comply with the provisions of Art. 17.

Places without seats cannot be considered when calculating the capacity of the Stadium and such place cannot be sold for UEFA competitions.

Art. 17 Individual seats

Individual seats must be:

- fixed to the ground;
- individual and numbered;
- made of an unbreakable and non-flammable material;
- comfortable and shaped;
- have a backrest of a minimum height of 30 cm when measured from the surface of the seat.

Art. 18 Spectator areas

Stands must be fixed to a load-bearing foundation and may not be based on or contain any tubular/scaffolding structures. The material, design and construction of the stands must be clearly intended for permanent use.

The Stadium must have at least 4 independent sectors.

At least one of these sectors must be designated for the visiting supporters and it must have a capacity of at least 5% of the total Stadium capacity as determined in accordance with Art. 16.

The Stadium must be equipped with refreshment and catering facilities in every sector of the Stadium.

Stadiums must be in good condition and all public areas must be well lit. There must be no loose material (e.g. stones, concrete) which may be hazardous, thrown or otherwise misused.

Art. 19 Emergency lighting system

For the purposes of ensuring safety and guiding spectators and staff in the event of a general lighting failure, stadiums must be equipped with an emergency lighting system that has been approved by the competent local authorities and covers all areas of the stadium, including all egress and evacuation routes.

Art. 20 Press box

The press box must be covered and centrally located in the main grandstand. The press box must have a minimum capacity of 60 covered seats, 30 of which must be equipped with a power supply, phone line/internet access and a desk sufficiently big enough to accommodate a laptop computer.

The seats must have an unobstructed view of the playing area and easy access to other media areas.

Art. 21 Tv and radio commentary positions

The Stadium must have at least 10 TV commentary positions.

TV commentary positions must be covered and centrally located between the two 16m lines, on the same side as the main camera platform. They must have an unobstructed view of the entire field of play and its immediate vicinity, allow easy access to the other media areas and be secure and accessible only to authorized persons. There must be sufficient space behind the seats for other commentators to move into their positions.

Each commentary position must be equipped with a desk with a minimum width of 180cm, at least three seats, a phone line, a power supply, lighting and an internet connection.

Art. 22 VIP and hospitality areas

The sector reserved for VIPs must be situated within the grandstand, between the two 16m lines, as close to the halfway line as possible, and must have a minimum capacity of 100 covered seats.

The Stadium must have a single exclusive hospitality area that is easily accessible from the sector reserved for VIPs.

Art. 23 Spectators with disabilities

A ratio of one place for every 500 individual seats must be reserved for spectators with disabilities; an equal number of seats must be provided for a helper at the side of each wheelchair position.

The places for spectators with disabilities, the access routes and the emergency evacuation routes must have the characteristics established by the relative legislation in force; they must have their own dedicated entrance gate, be covered and have an unobstructed view of the field of play.

In addition, spectators with disabilities must have dedicated sanitary facilities, with a ratio of 1:15, as well as easy-to-reach and practical refreshment and catering facilities.

Art. 24 Public access and egress

Approach routes to the stadium, entrances, exits and all public areas inside the stadium must be clearly indicated and adequately signposted (for example by means of letters and numbers) to guide spectators to and from their seats.

All entrances to the “area di massima sicurezza” (concourse surrounding the Stadium) must be numbered and have entrance/exit channels which ensure the smooth flow of the crowd and be equipped with full height turnstiles which comply with legislation in force, delivering real-time data analysis and preventing the use of counterfeit tickets.

All the entrances, exits and stairways in the spectator areas must be clearly distinguished, preferably painted in fluorescent yellow, including the gates leading from the spectator area to the playing area and all exit doors and gates leading out of the Stadium.

All the exit doors and gates leading out of the Stadium, including those leading from the spectator area to the playing area, must open outwards and must remain unlocked while spectators are in the Stadium. In order to prevent unauthorised entry or intrusion, such entrances must be fitted with a locking device which may be operated simply and quickly by specifically designated and trained personnel.

Ground rules indicating prohibited items, ideally in the form of internationally recognised pictograms, must be available at every entrance.

All public entrances must be equipped with turnstiles whose ratio should be in principle of 1 turnstile per 660 seats.

Art. 25 Signposting

Clear and comprehensive signposting must be placed outside and inside the Stadium which indicates:

- the route to the different sectors;
- first-aid facilities;
- location of the police;
- sanitary facilities;
- sanitary facilities for spectators with disabilities;
- refreshment facilities;
- emergency exits.

In addition, the Stadium regulations and large scale wall maps must be displayed internally and externally so that they can clearly legible by spectators.

All signposting must be in internationally understandable sign language.

Art. 26 Public address system

The Stadium must be equipped with a public address system for match related information (team line-ups, substitutions etc.) and for general and emergency announcements. The system should also be capable of working in the event of a failure to the main power supply.

Announcements must be clearly heard even above the noise of the crowd, inside and outside the Stadium, and as far as the perimeter of the “area di massima sicurezza”.

Art. 27 Sanitary facilities for spectators

Sanitary facilities must be made available and distributed between men and women, with a ratio of 80:20, in each sector of the Stadium, and 1 seated toilet per 250 men and 1 urinal per 125 men and 1 seated toilet per 125 women.

Sanitary facilities must be equipped with flushers. Sinks and toilet paper and soap dispensers must be provided and firmly fixed in place.

Art. 28 first-aid facilities for spectators

First-aid facilities, which are adequately signposted, easy to reach and accessible, must be made available for spectators in each sector of the Stadium. Such facilities must be approved by the competent local authorities.

Art.29 Control room

The Stadium must have a control room which has an overall view of the inside of the Stadium in order to ensure the constant control of safety conditions, and where necessary, the optimum handling of emergencies. Furthermore, the control room must be equipped with radio communications enabling communication between staff and officials responsible for safety and security at the stadium.

The control room must be big enough to accommodate the members of the Gruppo Operativo della Sicurezza - GOS (Safety Operation Group), as well as technicians responsible for operating the CCTV system.

Art. 30 Closed-circuit television system

The Stadium must be equipped with a closed-circuit television system (CCTV) for spectator areas both inside and outside the Stadium which has been approved by the competent local authorities.

In particular, the system must be located in the control room, have colour monitors and the in-built facility to take still pictures and using cameras with zoom, tilt and pan functions.

Art. 31 Media working area

The Stadium must have a room which is equipped with a power supply and phone line/internet access, able to accommodate a minimum of 30 media representatives.

Art. 32 Photographers' working area

The Stadium must be equipped with a photographers' working area which must contain tables, chairs, power sockets and internet connections and have easy access to the pitch, able to accommodate a minimum of 20 photographers. It may be a dedicated section of the media working area (with the overall space increased accordingly), but should preferably be a separate room.

Art. 33 Camera positions

One main camera platform must be installed in the main or opposite stand. The main camera platform must be covered, positioned exactly in line with the halfway line and at a height above the pitch which guarantees an optimum and unobstructed view on the entire field of play and its immediate vicinity. The base of the platform must be level, solid and non-vibrating. In addition, the main camera platform must be at least 6m wide x 2m deep, able to accommodate at least three cameras and located in the stand facing away from the sun.

Furthermore, two 16m camera platforms, each at least 2m wide x 2m deep, able to accommodate one camera must be present in the main stand exactly on the 16m lines, at the same level or higher than the main camera platform.

Additionally, one reverse angle-camera platform must be present in the opposite stand (centrally located), able to accommodate at least one camera, and one other camera platform of at least 2m wide x 2m deep must be present in the stands behind each goal, able to accommodate one camera on each, at a height permitting an unobstructed view of the penalty spot from above the crossbar.

Art. 34 TV studios and flash interviews positions

The Stadium must be equipped with at least 2 TV studios with the following minimum characteristics: 5 m long x 5 m wide x 2.5 m high. At least one of the TV studios must have an unobstructed view of the field of play.

Furthermore the stadiums must be equipped with an area between the pitch and the dressing rooms that can be used for flash interview positions, where live TV and radio interviews can be conducted. This area must be large enough to accommodate at least four positions, each 4m deep x 3m wide.

Art. 35 TV Compound

The Stadium must have a secure area that can be used as a TV compound with a surface dimension of at least 1.000 m².

The TV compound must:

- be located adjacent to the stadium, ideally on the same side as the main camera platform, and with a power supply available;
- provide a clear, solid and flat parking area for large and heavy vehicles (i.e. 43 tons trucks);
- have sufficient drainage such that no cables, equipment or vehicles are in danger of being in contact with standing water;
- be free of any obstructions, such as trees, buildings and curbs, and offer unimpeded access to emergency vehicles;
- either provide a clear, unobstructed view of the southwestern to the southeastern horizon, or be within 50m of a separate satellite uplink area (measured from the edge of the TV compound).

Art. 36 Press conference room and mixed zone

The press conference room must have the following characteristics:

- a minimum of 50 seats;
- 1 conference table;
- 1 camera platform, able to accommodate 8 TV cameras;
- sound system (microphones, split box, speakers, etc.);
- lit enough to allow broadcasting.

The Stadium must also have a specific area dedicated to interviews, called “mixed zone”, covered, protected and not accessible to spectators, able to accommodate at least 50 media representatives.

Art. 37 Parking areas

At least 150 car parking spaces must be made available for VIPs, other guests and staff in a secure area.

Art. 38 Security Maintenance Plan

A Security Maintenance Plan must be drawn up and activated for the Stadium in question and it must be drafted in accordance with the Ministerial Decree of 18/03/1996 and subsequent integrations and/or legislative amendments.

This plan must contain any restrictions imposed by the Commissione provinciale di vigilanza sui locali di pubblico spettacolo - CPVLPS (the competent public authority) and it must be distributed among the Gruppo Operativo della Sicurezza - GOS (Safety Operation Group).

APPENDIX IV -ORGANISATIONAL CHART

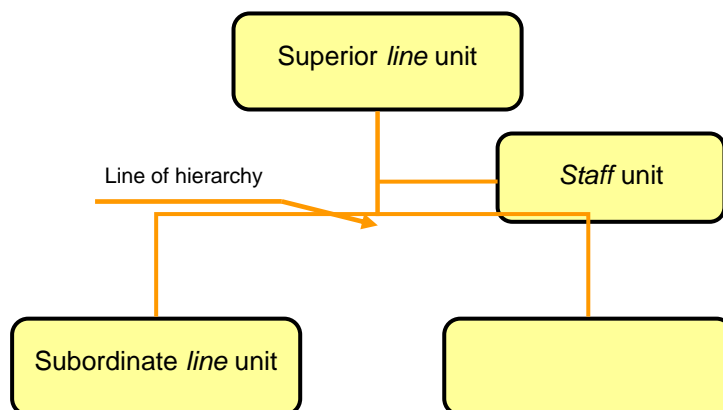
- MANDATORY -

The organisational chart is a graphical representation of the organisational structure. It is composed of:

- cells (rectangles), which represent the organisational units;
- lines, which represent hierarchical relationships between units.

The name of the unit and the person responsible for it must be indicated inside each cell (rectangle). The units must be classified into units of line and of staff. Such a classification can be deduced from the graphical representation:

- the line organisational units are superior to the subordinate units and perform the activities which epitomise the company (e.g. technical area, marketing, infrastructure management, safety and security etc.);
- the staff organisational units support the line units (e.g. secretariats, research centres etc.). The staff units are responsible for planning, monitoring and supervising the line units and in general the activities associated with the running of the company.



The following indications must be followed in order provide a suitable organisation chart:

- Lines: the lines must only be horizontal or vertical. Curved lines are not allowed.
- Person fulfilling more than one role: the organisational chart is based on roles not people. If a person fulfils more than one role within a club, provided that such roles are not in contrast with sporting regulations (e.g. Sports Director and 'Primavera' Coach) and that the person has sufficient time and the necessary competencies, his name must be inserted in

the respective cells provided for the roles. E.g. if the General Manager is also the Sports Director, his name must be inserted in the two cells provided for the two roles.

- First and second level hierarchies: in the attached example, the Physical Trainer of the First Team reports to the Head Coach of the First Team, who in turn reports to the Sports Director (first level hierarchy). It is obvious that the Physical Trainer of the First Team also reports to the Sports Director (second level hierarchy), but it is not necessary for there to be a line of hierarchy between these roles.
- Hierarchical and functional relationships: in the attached example, the Physical Trainer of the First Team reports hierarchically to the Head Coach of the First Team, but it is highly likely that he will have a so-called “functional” relationship with the Head of the Medical Staff. The functional relationship indicates the point of reference for a given competency, in this case medical support.

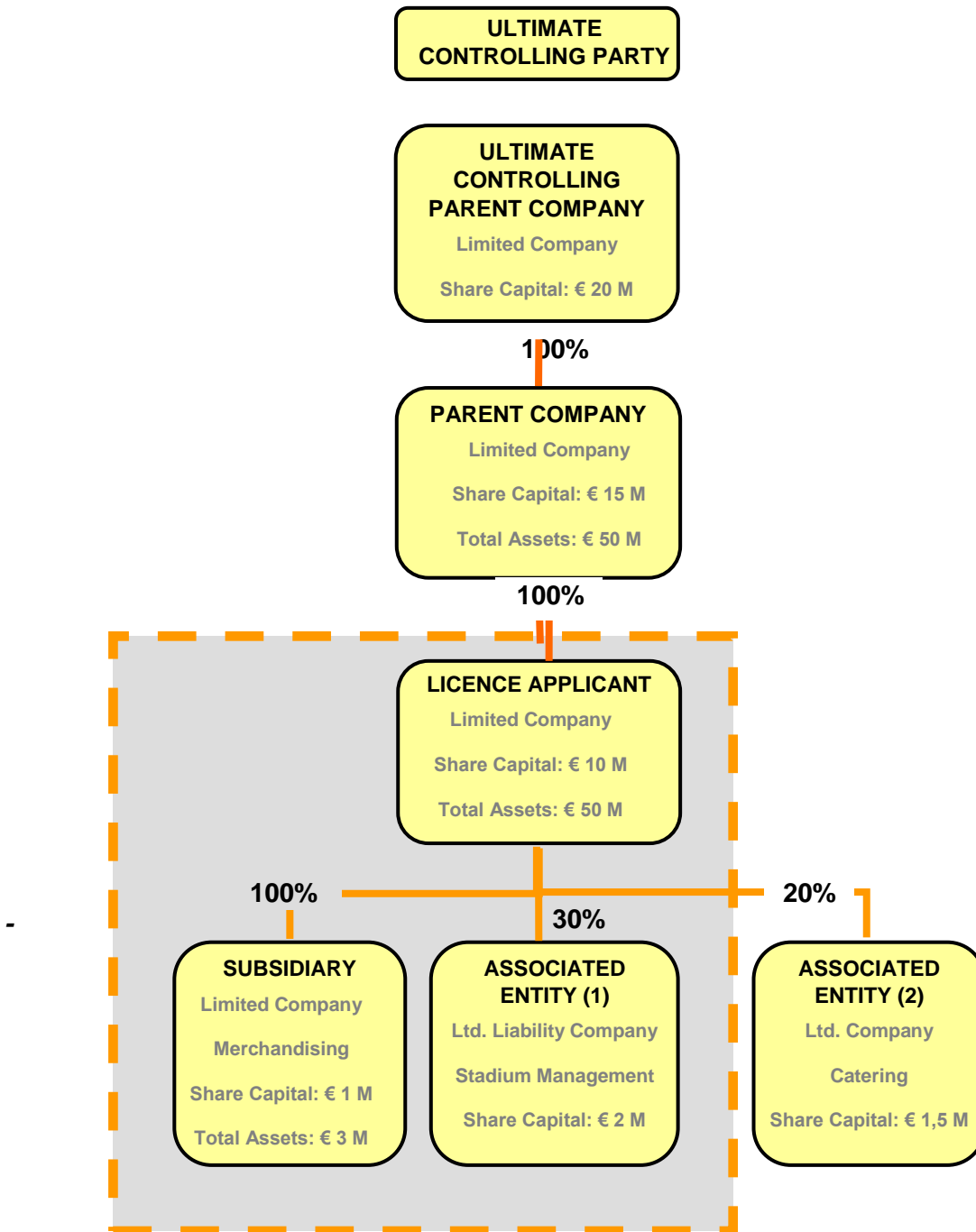
In the organisational chart the cell (rectangle) of the Physical Trainer of the First Team could also have been inserted as a hierarchical relationship with the Head of the Medical Staff (in this case the functional and hierarchical relationships coincide), meaning that either way would have been correct.

Where the organisational chart only defines hierarchical relationships, it is not necessary to insert double lines in order to define hierarchical and functional subordination.

- The organisational chart and coordination mechanisms: the organisational chart is a graphical representation of the organisational structure, but not of the mechanisms of coordination, i.e. how various units operate together: teams, groups, committees, task forces, etc.
- Multi-level organisational charts: in order to simplify the drafting of the organisational charts it is possible to provide a primary organisational chart, so-called first level (sheet no. 1) with the first relationships of the General Manager or C.E.O.. Other organisational charts (sheet no. 2, 3, 4, etc.) are necessary to illustrate the first level organisational units (e.g. organisational units -youth sector, marketing and commercial, safety and security, etc.). This suggestion is essentially from a graphical point of view.
- External companies: in the case of external companies, the name of the company must be inserted in the cell, together with the name of the person responsible for the project, and a dotted line must be used in order to indicate the relationship of supply rather than subordination. E.g. Marketing Manager, Marketing S.p.A. - Mario Rossi.
- The Manual: all the roles provided for by the Manual must be included in the organisational chart.

APPENDIX V -CONSOLIDATION PERIMETER

- PURELY ILLUSTRATIVE



PURELY ILLUSTRATIVE -

- (1) – Activity related to the main activity of the Licence Applicant
- (2) – Activity not related to the main activity of the Licence Applicant

APPENDIX VI -PLAYER IDENTIFICATION TABLE

- MANDATORY

[illegible]

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. 15.4.6 of the Manual.

APPENDIX VII -BASIS FOR THE PREPARATION OF FINANCIAL STATEMENTS

- MANDATORY -

Principles

The Licence applicant has to prepare audited annual financial statements under its own national accounting practice for incorporated companies, the International Financial Reporting Standards or the International Financial Reporting Standard for Small and Medium-sized Entities, this Manual including specific accounting requirements to be complied with as set out in this Appendix.

The Licence applicant must prepare supplementary information (to be submitted to the licensor) if the accounting requirements described in this annex are not met by the disclosures and accounting treatment in the audited annual financial statements as described in articles 15.4.6 and 15.4.10.

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

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

a) player registration costs must be capitalised. Only costs of acquiring a player's registration, including training compensation and solidarity contribution in accordance to the FIFA Regulations for the Status and Transfer of Players, and other direct costs (e.g. fees to Agents/intermediaries and transfer fee levy) can be capitalised. The carrying amount of an individual player must not be re-valued upwards and must not include players raised in the youth sector;

b) the depreciable amount must be allocated on a systematic basis over the period of the player's contract, up to a maximum of 5 years.

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, up to a maximum of 5 years. 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, up to a maximum of 5 years from the date of the contract extension. Amortisation ceases at the date when the asset is derecognised;

c) the acquisition of a player's registration must be recognised in the financial statements when all significant conditions for the transfer to take place have been satisfied, i.e. it is effectively unconditional, which means that there must be a legally binding agreement between the two clubs and between the acquiring club and the player;

d) all forms of consideration to and/or benefit of players (such as sign-on fees) must be treated as employee benefits expenses and not costs of acquiring a player's registration. Finance costs arising in respect of borrowings are treated as finance costs and are not costs of acquiring a player's registration even if the borrowings were obtained to help finance the acquisition of player registrations;

e) the profit/(loss) on the disposal of a player's registration to another club to be recognised in the profit and loss account is the difference between the disposal proceeds (net of any sales costs) and the residual carrying value of the player's registration in the balance sheet as at the date of the transfer. The disposal of a player's registration must be recognised in the licence applicant's financial statements when all significant conditions for the transfer to take place have been satisfied, i.e. it is effectively unconditional and the risks and rewards have been transferred to the new club;

f) all capitalised player values must be reviewed individually each year by management for impairment. If the recoverable amount for an individual player is 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.

The net book value of a player's registration should be reviewed for impairment in the reporting period in the following circumstances: 1. when it becomes clear by the annual accounting reference date that a player will not be able to play again with the club, for example if he suffers a career-threatening injury or he is permanently unable to play professional football. In this case, the net book value of the player's registration on the balance sheet must be fully impaired in that reporting period. The following events do not represent a cause for recognising impairment loss:

- a player suffers an injury in a reporting period and is temporarily unable to play professional football with the club, or
- a player suffers a decline in fitness or ability and is not selected for participation in first-team matches.

In this regard, future wages of players suffering from a career-threatening injury or he is permanently unable to play professional football must continue to be recognised as employee benefits expenses throughout the duration of the player's contract.

2. If the management of the club is committed to permanently transfer a player's registration and the transfer occurs just after the statutory closing date. In this case, the net book value of the player's registration on the balance sheet should be reviewed for impairment if the disposal proceeds for the permanent transfer of the player's registration to the new club is lower than his net book value. The accounting principle must be disclosed in the financial statements and must be applied consistently from one accounting period to another.

3. If the management of the club has temporarily transferred a player's registration for an amount lower than the amortisation cost.

Accounting requirements for player exchange transactions

If two or more players are transferred in opposite directions between clubs, the licence applicant must assess whether these transfers are to be considered as player exchange transactions under the terms of these regulations. If so, the international accounting requirements for the exchange of assets (i.e., currently International Accounting Standard 38, paragraphs 45-47) are to be applied when calculating the profit from the disposal of the outgoing player(s) and the registration costs for the incoming player(s).

In principle, when calculating the profit from the disposal of the outgoing player's registration, the proceeds cannot exceed the net book value of the cost of the player's registration in the licence applicant's financial statements, adjusted to take account of any net cash paid in the context of the exchange transaction and the registration costs for the incoming player must be capitalised at the maximum at the carrying amount of the outgoing player, adjusted to take account of any net cash paid by the club in the context of the exchange transaction.

A player exchange transaction is when two or more players are transferred in opposite directions between clubs, and which typically includes one or more of the following conditions in respect of the players transferred in and out (not exhaustive list). Transfers, incoming and outgoing:

- are included in the same transfer contract;
- are included in different transfer contracts that are linked to each other;
- are concluded in the same registration period;
- do not involve any or only limited monetary disbursements;
- do involve the same or similar payment obligations or payment deadlines for both the players transferred in and the players transferred out that are likely to offset each other.

Accounting requirements for the temporary transfer of a player's registration

The minimum accounting requirements for licence applicants that have transactions in respect of the temporary transfer of a player's registration (loan) are as follows:

1. Loan fees received/paid must be reported as player transfer income/expense.
2. Loan of a player from the lender club to the new club with no obligation/option to buy:
 - a) the loan fees received/receivable by the lender club, if any, must be recognised as income over the period of the loan arrangement. The lender club will continue to recognise the original costs of acquiring the player's registration as an intangible asset on its balance sheet and to allocate systematically the cost of the asset as an amortisation expense over the period of the player's contract;
 - b) the loan fees paid/payable by the new club, if any, must be recognised as an expense over the period of the loan arrangement. If the player's salary is taken over by the new club, it must be recognised as an employee benefits expense over the player's loan term.
3. Loan of a player from the lender club to the new club with an unconditional obligation to buy:

a) the loan must be reflected by the lender club as a permanent transfer and the player's registration rights must be derecognised from its intangible assets. The proceeds from the loan and from the future permanent transfer must be recognised from the inception of the loan agreement;

b) the direct costs of the loan and the future permanent transfer for the new club must be recognised by the new club in accordance with the accounting requirements for permanent acquisition of a player's registration.

4. Loan of a player from the lender club to the new club with an option to buy:

a) the transaction must be recorded as a loan by the lender club until the option is exercised by the new club. When the option is exercised, any remaining proceeds of the loan and proceeds of the future permanent transfer must be recognised in accordance with the accounting requirements for the permanent disposal of player's registration;

b) when the option is exercised by the new club, any remaining costs of the loan and the costs of the future permanent transfer must be recognised by the new club in accordance with the accounting requirements for the permanent acquisition of a player's registration.

5. Loan of a player from the lender club to the new club with a conditional obligation to buy:

a) if a condition is considered to be virtually certain, then the player's registration must be recognised by both clubs as a permanent transfer from the inception of the loan agreement;

b) if the fulfilment of a condition cannot be assessed with sufficient certainty to trigger the permanent transfer from the inception of the loan, then the player's registration must be recognised first as a loan and then as a permanent transfer once the condition is met.

Accounting requirements for specific expense items

1. Incentive/bonus expenses for employees:

a) all forms of consideration given by an entity in exchange for service rendered by an employee, including any bonuses and incentives such as performance related consideration, contract signing fees, and loyalty incentives, must be reported as employee benefits expenses;

b) bonus and/or incentive payments that are payable in full by the club to a person with no further condition or service obligation (i.e. the club has no choice but to make the payments) must be recognised as employee benefits expenses when triggered;

c) bonus and/or incentive payments that are dependent on a certain future condition being satisfied by the player and/or the club, such as a player's participation in matches and/or the club's competition performance, must be recognised as employee benefits expenses at the point in time when the condition has been satisfied or its fulfilment becomes highly probable;

d) incentive and/or bonus to players when entering and/or extending an employment agreement with any condition or service obligation must be recognised on a systematic basis over the relevant period.

2. Termination benefits to employees.

A club must recognise in full the expense of termination benefits to an employee when the club can no longer withdraw the offer of those benefits.

Accounting requirements for specific revenue items

1. Season tickets and similar revenues.

Revenue in respect of season ticket sales or similar match-related sales must be recognised on a proportionate basis at the point in time when the relevant matches take place during the season.

2. Broadcasting and/or prize money revenues:

a) revenue in respect of broadcasting rights and/or other consideration for participation in a competition which are fixed considerations must be recognised on a proportionate basis at the point in time when the relevant matches take place during the season;

b) revenue in respect of broadcasting rights and/or consideration for participation in a competition which are variable considerations dependent on certain conditions being satisfied by the club (such as competition performance bonuses) must be recognised at the point in time when the performance obligations are satisfied.

3. Sponsorship and commercial revenues:

a) revenue in respect of sponsorship rights which are fixed considerations must be recognised on a proportionate basis over the period covered by the sponsorship rights contract;

b) revenue in respect of sponsorship rights which are variable considerations dependent on certain conditions being satisfied by the club (such as competition performance bonuses) must be recognised at the point in time when the performance obligations are satisfied;

c) any non-cash consideration as part of a sponsorship contract must be measured at fair value.

4. Donations and grants:

a) a donation is an unconditional gift of consideration that must be recognised as other operating income when received;

b) grants must not be recognised in the accounts of the club until there is reasonable assurance that the club will comply with the conditions to receive the grant and the grant will be received. Then, a grant must be recognised in profit and loss on a systematic basis over the reporting periods in which the club recognises as expenses the related costs for which the grants were intended to compensate.

Therefore, grants in respect of specific expenses are recognised in profit and loss in the same reporting period(s) as the relevant expenses. Similarly, grants related to depreciable assets are recognised in profit and loss over the reporting periods and in the proportions in which depreciation expenses on those assets is recognised. A grant that becomes receivable as compensation for expenses or losses already incurred or for the purpose of

giving immediate financial support with no future related costs must be recognised in profit or loss in the period in which it becomes receivable.

APPENDIX VIII-CASH FLOW STATEMENT

- MANDATORY

FRAME OF REFERENCE FOR CASH FLOW STATEMENT

PERIOD
T

PERIOD
T-1

A. Cash flow from operating activities

Net profit/(Loss)

Income taxes

Interests income (interests expenses)

(Dividends)

Gains (Losses) arising from disposal of assets including player transfer activities

Profit (loss) for the year before taxes, interest, dividends

1. and capital gains / losses on disposal

Adjustments for non-monetary items that have not had a counterpart in the Net working capital

Provisions

Amortization of fixed asset

Depreciation for permanent impairment losses

Other adjustments for non monetary items

2. Cash flow before variations in the Net working capital

Variations in Net working capital

Decrease/(increase) of Inventories

Decrease/(increase) of Accounts receivables*

Increase/(Decrease) of payables*

Decrease/(increase) of accruals and deferred incomes

Increase/(Decrease) of accruals and deferred expenses

Other variations in the Net working capital

3. Cash flow after variations in the Net working capital

Other variations

Interests received/(paid)

(Income taxes paid)

Dividends received

(Use of provisions)

Total Other variations

Cash flows from operating activities (A)

B. Cash flows from investing activities

Tangible fixed asset

(Investments)

Disposals

Players' registration rights

(Acquisition) of players' registration rights

Disposal of players' registration rights

Decrease/(Increase) of receivables for disposal of players' registration rights

Increase/(Decrease) of payables for acquisitions of players' registration rights

Other intangible assets

(Investments)

Disposals

Financial assets

(Investments)

Disposals

Current financial assets

(Investments)

Disposals

Totale Other investing activities

Cash flows from investing activities (B)

C. Cash flows for financing activities

Borrowed capital

Increase (depreciation) of short-term liabilities towards financial institutions

New loans

(Repayment of loans)

Shareholders loans

New loans

(Repayment of loans)

Equity

Share Capital increase

(Repayment of capital)

Disposal (purchase) of shares

(Dividends and dividends paid in advance)

Other cash inflows/(outflows) from financial activities

Cash flows for financing activities (C)

Increase (decrease) of cash and cash equivalents (A ± B ± C)

Cash and cash equivalents at the beginning of reporting period

Cash and cash equivalents at the end of reporting period

Balance

* Receivable and liabilities to specific entities or sector, for purchase/disposal of players' registration rights must be excluded