

# Italian Club Licensing Manual

Edition 2012



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## PART I Licensing Procedure

### TITLE I Definitions and abbreviations

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| <b>Administration procedures</b>         | Bankruptcy and/or insolvency procedures related to the state of insolvency, even if temporary, of entities, including those administration procedures that allow them or whose objectives are to carry on running their business.  |
| <b>Agent</b>                             | A natural person who, for a fee, handles relations between a professional player and a professional football club, with a view to negotiating or renegotiating a sports-related employment contract, or between two clubs, with a view to concluding a transfer agreement within the same Federation or between one Federation and another.  |
| <b>Agreed upon procedures</b>            | 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. |
| <b>Alta Corte</b>                        | <i>Alta Corte di Giustizia Sportiva presso il CONI</i> (High Court of Sporting Justice of CONI)  |
| <b>Annual financial statements</b>       | <u>Civil law Annual financial statements</u> or, where it is foreseen by the Manual, <u>annual consolidated financial statements</u> .   |
| <b>Appeals Committee</b>                 | Licensing Appeals Committee.   |
| <b>CAS</b>                               | Court of Arbitration for Sport in Lausanne   |
| <b>Club Licensing Quality Standard</b>   | Document that defines the minimum requirements which Licensors must comply to operate the Licensing system.  |
| <b>CONI</b>                              | <i>Comitato Olimpico Nazionale Italiano</i> (Italian Olympic Committee).   |
| <b>Consob</b>                            | <i>Commissione Nazionale per le Società e la Borsa</i> (Public authority responsible for regulating the Italian securities market).  |
| <b>Contractual and legal obligations</b> | The term includes, not only remuneration resulting from the labour contract, but also any other amount that may be due to an employee for contractual and legal obligations undertaken by the licence applicant and not directly pertaining to the labour contract (eg. the management of image rights etc.).  |



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| <b>Co.Vi.So.C</b>                                      | <i>Commissione di Vigilanza sulle Società di Calcio Professionistiche</i> (The FIGC's professional football clubs financial regulator).   |
| <b>Event or condition of major economic importance</b> | 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 financial reporting period or interim period.   |
| <b>FIFA</b>  | <i>Fédération Internationale de Football Association.</i>   |
| <b>FIGC</b>  | <i>Federazione Italiana Giuoco Calcio.</i>  |
| <b>First Instance Committee</b>                        | First Instance Licensing Committee.   |
| <b>GOS</b>   | <i>Gruppo Operativo Sicurezza (Safety Operation Group)</i>  |
| <b>Interim financial statements</b>                    | 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   |
| <b>Licence</b>   | UEFA Licence: certification granted by FIGC confirming fulfillment by the Licence applicant of all requirements of the Licensing system as part of the admission procedure for entering UEFA Competitions.  |
| <b>Licence applicant</b>                               | 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.  |
| <b>Licensee</b>  | Licence applicant which has been granted a Licence.   |
| <b>Licensing bodies</b>                                | The Licensing bodies are: <ul style="list-style-type: none"> <li>▪ The Licensing and FFP Office;</li> <li>▪ The Experts;</li> <li>▪ The First Instance Committee;</li> <li>▪ The Appeals Committee.</li> </ul>  |
| <b>Licensing and FFP Office</b>                        | Licensing and Financial Fair Play Office.   |
| <b>Licence season</b>                                  | 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. |
| <b>Licensing system</b>                                | Club Licensing System for entering the UEFA competitions.   |



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| <b><i>List of licensing decisions</i></b> | List submitted by the FIGC to UEFA in the format established, containing, among other things, specific information about the Licence applicants.   |
| <b><i>Manual</i></b>                      | Italian Club Licensing Manual - Edition 2012.  |
| <b><i>National sporting season</i></b>    | 1 July - 30 June.  |
| <b><i>NOIF</i></b>                        | <i>Norme Organizzative Interne Federali</i> (Internal rules and regulations of the FIGC).  |
| <b><i>Related parties</i></b>             | The notion of related party which must be referred to is that contained in the international accounting principles IAS 24, IAS 28 and IAS 31.  |
| <b><i>Stadium</i></b>                     | The sporting venue for a competition match including: <ul style="list-style-type: none"><li>▪ The area / areas for sports activities;</li><li>▪ The areas for supporters;</li><li>▪ Any other surrounding instrumental properties and/or facilities.</li></ul> |
| <b><i>UEFA</i></b>                        | <i>Union des Associations Européennes de Football.</i>   |
| <b><i>UEFA competitions</i></b>           | Official international club competitions organised by UEFA, excluding friendly matches.  |
| <b><i>UEFA official languages</i></b>     | English, French and German.  |

**TITLE II Definition of the Licensing System****1. Enforcement**

**1.1** The Manual comes into force from the 2012/2013 sporting season for the granting of the Licence necessary for the participation in the UEFA competitions of the 2013/2014 sporting season.

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

**2. General Principles**

**2.1** In accordance with the Statutes of FIGC and the NOIF, clubs will only be admitted to participate in UEFA competitions if, in addition to having acquired the necessary sporting title, they have also been granted the Licence, subject to the exception of art. 7.

**2.2** 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 Fair Play Regulations” (Edition 2012), Part II, which was approved by the Executive Committee of UEFA on 18 May 2012.

**2.3** The Manual is written in English and Italian.

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

**2.4** 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. To this end, any club operation performed in this three-year period designed to bypass rules on sporting merit and/or rules for obtaining the Licence shall be deemed as an interruption of the membership period<sup>1</sup>.

The Licence applicant is responsible for the:

- a) transmission to the Licensing and FFP 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 FFP 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 FFP 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 FFP Office (e.g. renewal of contracts, company structure, Stadium capacity, etc.).

**2.5** 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.

<sup>1</sup> 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 Fair Play Regulations (Edition 2012).

**2.6** If a club qualifies for a UEFA competition by virtue of the UEFA Fair Play competition, it will only be allowed to participate in such competition if it has been granted a Licence.

**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 Alta Corte 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 Fair Play Regulations*" (Edition 2012), Part III.

**2.10** The objectives of the Licensing system are:

- the promotion and the improvement of the level of all aspects of European football;
- the promotion of training and education of young players in every club;
- the achievement of an adequate level of management and organisation of football clubs;
- the improvement of sporting infrastructure, with particular attention to safety conditions and the quality of spectator and media facilities;
- the improvement of the economic and financial capabilities of football clubs, increasing their transparency and credibility for the benefit of the whole of football;
- safeguarding the integrity and continuity of international competitions for one season;
- encouraging the development of benchmarking for clubs throughout Europe in relation to the criteria provided for by the Manual.



## 3. Criteria

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

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

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

- a) **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 FFP 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 FFP Office shall notify the First Instance Committee, which, having evaluated the gravity of the situation, may refer the club to the *Procura Federale* (Prosecutor of the FIGC) for its referral to the *Commissione Disciplinare* (Disciplinary Committee).
- c) **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 FFP 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 FFP 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 FFP 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;
- share information and expertise with the licensing departments of other UEFA member associations and UEFA itself.

The Licensing and FFP 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 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 *Albo professionale dei dotti commercialisti ed esperti contabili* (Register of Certified Accountants) and the *Registro dei revisori contabili* (Register of Certified Auditors).

**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 FFP Office;
- prepare a report for the First Instance Committee on each Licence applicant;
- prepare a report for the Appeals Committee on each appealing club;
- provide technical assistance to the other Licensing bodies and UEFA.

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

**4.8** The First Instance Committee and the Appeals Committee are nominated by the Executive Committee of the FIGC for a two year period 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 other duty or appointment within the FIGC or a league, with exception to members of the FIGC's regulatory committees for the control of football clubs.

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

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

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

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

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

The decision is based on the 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** Appeals to the Appeals Committee can be made by Licence applicants who were refused the Licence in the first instance, or by Licensees who have had their Licence withdrawn.

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

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

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

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

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

**4.21** Any dispute regarding the refusal or withdrawal of the Licence, arising between the FIGC and a Licence applicant or Licensee, following the verdict of the Appeals Committee, shall be exclusively devolved for judgement by the Alta Corte.

## **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 FFP 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 FFP Office.

**5.3** 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.

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

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

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

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

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

**5.9** 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.

**5.10** 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 FFP 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 FFP Office, using the forms provided by the Licensing and FFP Office.

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

**6.5** Within seven days prior to the period in which the First Instance Committee convenes to deliberate, the Licence applicant transmits to the Licensing and FFP Office the declaration as per Art. 14.8 (criterion F.05).

**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. 14.4.10 lett. E, F and 14.5.3, lett. E, F, decides whether or not to grant the Licence within the deadline fixed by the Licensing and FFP Office.

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

**6.7** By and no later than five days from the communication of the 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 fax and by registered post with return of receipt, and must include the documentation demonstrating the grounds of appeal.

**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. 14.4.10 lett. E, F and 14.5.3, lett. E, F, pronounces its verdict regarding the granting of the Licence within the deadline fixed by the Licensing and FFP Office.

The refusal of the Licence must be succinctly justified and communicated to the appealing club, even only by fax. Within the peremptory deadline of two days from the date on which the fax is sent, the appealing club is entitled to lodge an appeal in accordance with the current Code of the Alta Corte.

- 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 Alta Corte.
- 6.10** The Licensing and FFP Office transmits the List of licensing decisions to UEFA by and no later than the deadline established by UEFA.
- 6.11** The core process is certified against the Club Licensing Quality Standard on an annual basis by an independent certification body.

## **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 FFP 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 FFP 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 FFP 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 FFP 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 FFP Office shall inform the First Instance Committee.

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

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

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

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

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

**8.8** The Appeals Committee, having examined the documentation and the reports prepared by the Experts on the club's appeal, pronounces its verdict in writing and communicates this to the appealing club, even only by fax. Within the peremptory deadline of two days, the appealing club is entitled to lodge an appeal with the Alta Corte in accordance with the current Code of the Alta Corte.

**8.9** If a Licence is withdrawn, the Licensing and FFP 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. 2.4 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. 3.2 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

### 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**
- **S.05 A REGISTRATION OF PLAYERS**
- **S.06 A CONTRACT WITH PROFESSIONAL PLAYERS**
- **S.07 B RELATIONS WITH THE REFEREEING SYSTEM**
- **S.08 B ANTI-RACISM POLICY**



| Criterion and grade | Description  | Declarations and documents          |
|---------------------|--|-------------------------------------|
| <b>S.01 A</b>       | <p><b>YOUTH DEVELOPMENT PROGRAMME</b></p> <p>The activity of the youth sector must be regulated by a sporting, educational and professional development programme for young players, which contains at least the following aspects:</p> <ul style="list-style-type: none"> <li>▪ Objectives of the youth sector;</li> <li>▪ Organisation of youth sector (organisational chart);</li> <li>▪ Personnel involved (technical, medical, administrative etc.);</li> <li>▪ Infrastructure available for the youth sector (training and match facilities etc.);</li> <li>▪ Financial resources (budget, resources invested in proportion to revenues etc.);</li> <li>▪ Football education programme for the different age groups;</li> <li>▪ Education programme on the “Laws of the Game”;</li> <li>▪ Education programme on anti-doping;</li> <li>▪ Medical support for youth players;</li> <li>▪ Appraisal process to evaluate the results and achievements of the set objectives;</li> <li>▪ Validity of the programme (at least 3 years but a maximum of 7 years).</li> </ul> <p>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.</p> <p>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.</p> | <p>Youth Development Programme.</p> |

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



| Criterion and grade | Description   | Declarations and documents  |
|---------------------|---|---|
| <b>S.03 A</b>       | <p><b>EDUCATION OF YOUTH PLAYERS</b></p> <p>The Licence applicant must promote and support the education of youth players, guaranteeing them the possibility to complete their mandatory school education and to continue with their studies.</p> <p>In particular, 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.</p> | Declaration testifying the Licence applicant's commitment to promoting and supporting the education of youth players. |

| Criterion and grade | Description  | Declarations and documents   |
|---------------------|--|--|
| <b>S.04 A</b>       | <p><b>MEDICAL CARE</b></p> <p>The Licence applicant has the duty of promoting and supporting medical care for their players, ensuring that they undergo medical and diagnostic examinations as provided for by legislation and sporting regulations in force, more particularly the UEFA competitions regulations.</p> | 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 | Description   | Declarations and documents   |
|---------------------|---|--|
| <b>S.05 A</b>       | <p><b>REGISTRATION OF PLAYERS</b></p> <p>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.</p> | Declaration of the FIGC testifying the registration of all of the Licence applicant's players. |



| Criterion and grade | Description   | Declarations and documents  |
|---------------------|---|---|
| <b>S.06 A</b>       | <b>CONTRACT WITH PROFESSIONAL PLAYERS</b>   |   |
|                     | <p>All the Licence applicant's professional players must hold a sporting labour contract drafted according to the law and the relevant regulatory provisions (more particularly the FIFA Regulations on the Status and Transfer of Players). Such contracts must have been registered with the league to which the Licence applicant belongs.</p> | <p>Declaration of the league to which the Licence applicant belongs, testifying that the contracts of the professional players have been duly registered.</p> |

| Criterion and grade | Description   | Declarations and documents  |
|---------------------|---|---|
| <b>S.07 B</b>       | <b>RELATIONS WITH THE REFEREEING SYSTEM</b>   |   |
|                     | <p>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.</p> <p>The participation at such meetings is obligatory for the head coach of the first team (or the assistant coach of the first team) and the captain of the first team (or his replacement).</p> | <p>Certificate of participation in the meetings, issued by the FIGC</p> |

| Criterion and grade | Description   | Declarations and documents         |
|---------------------|---|------------------------------------|
| <b>S.08 B</b>       | <b>ANTI-RACISM POLICY</b>   |                                    |
|                     | <p>The Licence applicant must implement an anti-racism programme that is in conformity with the guidelines approved by UEFA (Appendix III).</p> | <p>Action plan against racism.</p> |



## TITLE II Infrastructure Criteria

### 11. 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 2010), 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.

### 11.2 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 | Description  | Declarations and documents  |
|---------------------|--|---|
| <b>I.01 A</b>       | <p><b>AVAILABILITY OF A CERTIFIED STADIUM</b></p> <p>The Licence applicant must have a Stadium available to play UEFA competitions, which must be within the territory of FIGC and approved by FIGC. This Stadium may be:</p> <p>a) owned by the Licence applicant, or</p> <p>b) owned by others.</p> <p>Where the Stadium is not the property of the Licence applicant, it must provide a written contract or usage agreement with the owner of the Stadium in which it usually plays its championship matches (<i>usual Stadium</i>). This contract, or usage agreement, must guarantee the Licence applicant the use of the Stadium for UEFA competitions until the end of the National sporting season subsequent to the one in which the Licence is applied for.</p> <p>The Stadium must be certified in accordance with the “UEFA Stadium Infrastructure Regulations” (Edition 2010) and fulfil the infrastructure requirements provided for by Appendix IV.</p> <p>If the <i>usual Stadium</i> of the Licence applicant is not in conformity with the prescribed provisions and/or is not available, the Licence applicant must indicate an alternative Stadium, providing evidence of its availability and eligibility by virtue of the documentation indicated in the adjacent column. In this case, where, subsequent to the granting of the Licence, the conformity of the <i>usual Stadium</i> with the provisions of the Manual (certification in accordance with the “UEFA Stadium Infrastructure Regulations” - Edition 2010 and the fulfilment of the infrastructure requirements provided for by Appendix IV) is demonstrated, the Licensee may request the eligibility of this Stadium for UEFA competitions. This eligibility is granted by the First Instance Committee.</p> | <p><u>Usual Stadium:</u></p> <ul style="list-style-type: none"> <li>▪ 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;</li> <li>▪ 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;</li> <li>▪ Certification issued in accordance with the “UEFA Stadium Infrastructure Regulations” (Edition 2010) and the documentation proving the fulfilment of the infrastructure requirements provided for by Appendix IV.</li> </ul> <p><u>Alternative Stadium:</u></p> <ul style="list-style-type: none"> <li>▪ Authorisation to use the Stadium issued by the competent <i>Prefetto</i> (Chief Officer) valid until at least the end of the National sporting season subsequent to the one in which the Licence is applied for;</li> <li>▪ 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;</li> <li>▪ Written agreement with the club that usually plays its championship matches in the Stadium;</li> <li>▪ Certification issued in accordance with the “UEFA Stadium Infrastructure Regulations” (Edition 2010) and the documentation proving the fulfilment of the infrastructure requirements provided for by Appendix IV;</li> <li>▪ 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.</li> </ul> |



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

| Criterion and grade | Description  | Declarations and documents  |
|---------------------|--|---|
| <b>I.03 B</b>       | <p><b>REQUIREMENTS OF THE TRAINING FACILITIES</b></p> <p>The training facilities of the first team and the youth sector must be equipped with:</p> <ul style="list-style-type: none"> <li>▪ training pitches;</li> <li>▪ one or more indoor facilities (e.g. gym, fitness room, meeting room, etc.);</li> <li>▪ dressing rooms for players with sanitary facilities and showers;</li> <li>▪ dressing rooms for coaches with sanitary facilities and showers;</li> <li>▪ medical room with its own sanitary facilities</li> </ul> <p>of a number and size consistent with the number of registered members, in order to guarantee the complete implementation of the youth development programme approved by the First Instance Committee (criteria S.01 and S.02).</p> | <p>Description of the characteristics of the training facilities;</p> <p>Declaration confirming that the training facilities comply with the youth development programme;</p> |

**TITLE III Personnel and Administrative Criteria****12. General Principles**

**12.1** 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 competencies in order to perform their tasks.

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

## 12.2 Criteria and requirements

- **P.01 A** CLUB STRUCTURE
- **P.02 A** MANAGING DIRECTOR
- **P.03 A** GENERAL / SPORTS SECRETARY
- **P.04 A** ADMINISTRATION, FINANCE AND CONTROL OFFICER
- **P.05 A** MEDIA OFFICER
- **P.06 B** MARKETING / COMMERCIAL MANAGER
- **P.07 C** INFORMATION TECHNOLOGY MANAGER
- **P.08 B** LICENSING SYSTEM ADMINISTRATOR
- **P.09 A** SECURITY OFFICER / DEPUTY SECURITY OFFICER
- **P.10 A** STEWARDS
- **P.11 B** SPORTS DIRECTOR
- **P.12 A** HEAD COACH OF THE FIRST TEAM
- **P.13 A** ASSISTANT COACH
- **P.14 B** TEAM ASSISTANT
- **P.15 A** HEAD OF THE YOUTH SECTOR
- **P.16 A/B** YOUTH COACHES
- **P.17 A** HEAD OF THE MEDICAL STAFF
- **P.18 A** FIRST TEAM MASSEUR / PHYSIOTHERAPIST
- **P.19 A** FIRST TEAM PHYSICAL TRAINER
- **P.20 B** YOUTH SECTOR MASSEURS / PHYSIOTHERAPISTS
- **P.21 B** YOUTH SECTOR PHYSICAL TRAINERS
- **P.22 C** SPORT PSYCHOLOGIST
- **P.23 B** SUPPORTER LIAISON OFFICER
- **P.24 C** COMMUNITY OFFICER
- **P.25 B** RIGHTS AND DUTIES
- **P.26 B** DUTY OF REPLACEMENT



| Criterion and grade | Description  | Declarations and documents   |
|---------------------|--|--|
| <b>P.01 A</b>       | <p><b>CLUB STRUCTURE</b></p> <p>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.</p> <p>Should the same person occupy more than one function that is classified as an 'A' or 'B' criterion, this person must have sufficient time and the necessary competencies in order to perform his tasks and the functions in question must not be in contrast with sporting regulations (e.g. Sports Director and 'Primavera' Coach).</p> <p>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.</p> | <p>Informational document regarding the organisational structure of the Licence applicant.</p> <p>Updated organisational chart of the Licence applicant, drafted in accordance with the recommendations given in Appendix V and showing all the roles (A and B) requested by the Manual.</p> |

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



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

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

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



| Criterion and grade | Description  | Declarations and documents   |
|---------------------|--|--|
| <b>P.06 B</b>       | <p><b>MARKETING / COMMERCIAL MANAGER</b></p> <p>The organisational structure of the Licence applicant must provide for the presence of a person entrusted with the responsibility and the coordination of the Marketing / Commercial Department.</p> <p>The Marketing / Commercial Manager may be:</p> <ul style="list-style-type: none"> <li>a) an employee of the Licence applicant, or</li> <li>b) an external company/consultant, appointed by the Licence applicant by virtue of a written contract.</li> </ul> <p><b>Duties:</b></p> <p>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:</p> <ul style="list-style-type: none"> <li>▪ increasing brand value;</li> <li>▪ managing relations with sponsors and commercial partners in general;</li> <li>▪ sales management;</li> <li>▪ merchandising management;</li> <li>▪ customer relationship management;</li> <li>▪ event management;</li> <li>▪ management of Stadium related commercial activities.</li> </ul> | 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 | Description  | Declarations and documents   |
|---------------------|--|--|
| <b>P.07 C</b>       | <p><b>INFORMATION TECHNOLOGY MANAGER</b></p> <p>It is desirable that the organisational structure of the Licence applicant provides for the presence of a person entrusted with the responsibility of the coordination of Information Technology (IT).</p> <p>The IT Manager may be:</p> <ul style="list-style-type: none"> <li>a) an employee of the Licence applicant, or</li> <li>b) an external company/consultant, appointed by the Licence applicant by virtue of a written contract.</li> </ul> <p><b>Duties:</b></p> <p>The principle tasks of the IT Manager include the responsibility and the coordination of the following activities and the collaborators in charge of them:</p> <ul style="list-style-type: none"> <li>▪ the management of the information system (intranet, website, server, workstation);</li> <li>▪ the management and the maintenance of information systems and applications;</li> <li>▪ the design and development of dedicated applications;</li> <li>▪ the continual updating of IT innovations.</li> </ul> | 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 | Description   | Declarations and documents   |
|---------------------|---|--|
| <b>P.08 B</b>       | <p><b>LICENSING SYSTEM ADMINISTRATOR</b></p> <p>The organisational structure of the Licence applicant must provide for the presence of a Licensing System Administrator.</p> <p><b>Duties:</b></p> <p>The principle tasks of the Licensing System Administrator include:</p> <ul style="list-style-type: none"> <li>▪ the preparation and transmission of the documentation that demonstrates the fulfilment of the criteria provided for by the Manual;</li> <li>▪ the prompt notification of any variation pertinent to the criteria of the Manual;</li> <li>▪ the management of relations with the Licensing and FFP Office;</li> <li>▪ the participation in seminars and meetings organised by the Licensing and FFP Office.</li> </ul> | 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 | Description   | Declarations and documentations  |
|---------------------|---|--|
| <b>P.09 A</b>       | <p><b>SECURITY OFFICER / DEPUTY SECURITY OFFICER</b></p> <p>The organisational structure of the Licence applicant must provide for the presence of a person who performs the duties of “<i>Delegato per la Sicurezza</i>” (Security Officer), as provided for by the legislation in force, and for a Deputy Security Officer.</p> <p>The Security Officer and the Deputy Security Officer may be:</p> <ul style="list-style-type: none"> <li>a) an employee of the Licence applicant, or</li> <li>b) an external consultant, appointed by the Licence applicant by virtue of a written contract.</li> </ul> <p>The Security Officer and the Deputy Security Officer must be in attendance at the Stadium on match day.</p> <p><b>Duties:</b></p> <p>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:</p> <ul style="list-style-type: none"> <li>▪ screening of spectators;</li> <li>▪ entry pass checks;</li> <li>▪ flow of spectators;</li> <li>▪ respect of the Stadium regulations;</li> <li>▪ organisation of emergency evacuation;</li> <li>▪ general and on-call maintenance of structures and installations;</li> <li>▪ spectator assistance, with particular attention to spectators with disabilities.</li> </ul> <p><b>Required professional qualifications:</b></p> <p>The Security Officer and the Deputy 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 <i>Prefetto</i> (Chief Officer).</p> <p>The Security Officer and/or his Deputy must attend the periodic training/refresher sessions organised by the FIGC aimed at the in-depth study of specific UEFA related themes.</p> | <p>Informational document regarding the Security Officer and his main functions and responsibilities, accompanied by a copy of the nomination / employment documentation.</p> <p>Informational document regarding the Deputy Security Officer and his main functions and responsibilities, accompanied by a copy of the nomination / employment documentation.</p> |



| Criterion and grade | Description  | Declarations and documents  |
|---------------------|--|---|
| <b>P.10 A</b>       | <p><b>STEWARDS</b></p> <p>In order to implement security services in line with the legislation in force, the Licence applicant must provide stewards.</p> <p>Such stewards, appropriately selected and trained in accordance with the provisions of the law, may be:</p> <ul style="list-style-type: none"> <li>a) directly recruited by the Licence applicant, or</li> <li>b) provided by an external company which is authorised by law, by virtue of a written contract.</li> </ul> | <p>Informational document regarding the Stewards and the methods of their recruitment and training.</p> <p>Stewards Operational Handbook.</p> |

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

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



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

| Criterion and grade | Description  | Declarations and documents   |
|---------------------|--|--|
| <b>P.14 B</b>       | <p><b>TEAM ASSISTANT</b></p> <p>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.</p> <p><b>Duties:</b></p> <p>The principle tasks of the Team Assistant include:</p> <ul style="list-style-type: none"> <li>▪ coordinating and providing logistical support for first team travel on the occasion of official matches;</li> <li>▪ planning and organising the summer camp;</li> <li>▪ coordinating all activities required for the correct staging of training sessions;</li> <li>▪ handling relations with match officials during matches;</li> <li>▪ providing on-the-job training with regard to national and international regulations.</li> </ul> | Informational document regarding the Team Assistant and his main functions and responsibilities, accompanied by a copy of the nomination / employment documentation. |

| Criterion and grade | Description   | Declarations and documents  |
|---------------------|---|---|
| <b>P.15 A</b>       | <p><b>HEAD OF THE YOUTH SECTOR</b></p> <p>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.</p> <p><b>Duties:</b></p> <p>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.</p> <p><b>Required professional qualifications:</b></p> <p>The Head of the Youth Sector must hold one of the following qualifications:</p> <ul style="list-style-type: none"> <li>a) UEFA A-licence or any valid foreign coaching licence which is equivalent to it and recognised by UEFA as such, or</li> <li>b) <i>Allenatore Professionista di 2<sup>a</sup> Categoria</i>, in accordance with the regulations of the <i>Settore Tecnico</i> (the FIGC's Technical Department), or</li> <li>c) <i>Direttore Sportivo</i>, who has attained at least three years' working experience in the Youth Sector of a Serie A or B club, or</li> <li>d) Head of the Youth Sector who, before the start of the 2009/2010 season, has attained an experience of at least two years in this role for another football club in Serie A or B.</li> </ul> <p>A dispensation to the provisions of letters a), b) is permitted for coaches who have been admitted to and are attending the course to become a <i>Allenatore Professionista di 2<sup>a</sup> Categoria</i>. The dispensation will be revoked if, at the end of the course such coaches do not obtain the qualification.</p> <p>In the case of letter a) or b) above, the Head of the Youth Sector must be duly registered with the FIGC.</p> | <p>Informational document regarding the Head of the Youth Sector and his main functions and responsibilities, accompanied by a copy of the nomination / employment documentation.</p> |

| Criterion and grade | Description   | Declarations and documents  |
|---------------------|---|---|
| <b>P.16 A/B</b>     | <b>YOUTH COACHES</b>  |   |
| <b>P.16 A</b>       | <p>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).</p> <p><b>Duties:</b></p> <p>The principle tasks of the coaches of the youth sector include the responsibility and coordination of the following activities:</p> <ul style="list-style-type: none"> <li>▪ the safeguarding and development of the technical-athletic potential of the Licence applicant for which they are registered members;</li> <li>▪ the supervision of the technical training and physical-athletic development of the youth players;</li> <li>▪ the promotion of players' knowledge of technical and medical rules and the FIGC's regulations;</li> <li>▪ the development of the moral and sporting conduct of the players;</li> <li>▪ 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.</li> </ul> <p><b>Required professional qualifications:</b></p> <p>The coach of the team participating in the <i>Campionato Primavera</i> (<i>Primavera</i> championship) must hold one of the following qualifications:</p> <ol style="list-style-type: none"> <li>a) UEFA A-licence or any valid foreign coaching licence which is equivalent to it and recognised by UEFA as such, or</li> <li>b) <i>Allenatore Professionista di 2<sup>a</sup> Categoria</i>.</li> </ol> <p>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 <i>Allenatore Professionista di 2<sup>a</sup> Categoria</i>. The dispensation will be revoked if, at the end of the course such coaches do not obtain the qualification.</p> | <p>Informational document regarding the Youth Coaches, indicating the teams coached and accompanied by a copy of the nomination / employment documentation.</p> |



| Criterion and grade | Description   | Declarations and documents |
|---------------------|---|----------------------------|
| <b>P.16 A/B</b>     | <p><b>YOUTH COACHES (cont.)</b></p> <p><b>Required professional qualifications (cont.):</b></p> <p>The coaches of all the other youth teams of the Licence applicant must hold one of the following qualifications:</p> <ul style="list-style-type: none"> <li>a) UEFA B-licence or any valid foreign coaching licence which is equivalent to it and recognised by UEFA as such, or</li> <li>b) <i>Allenatore di Base</i>.</li> </ul> <p>All the coaches must be duly registered with the FIGC.</p> |                            |
| <b>P. 16 B</b>      | <p>For the <i>Primavera</i>, <i>Allievi</i> and <i>Giovanissimi</i> age groups, the ratio of qualified coaches and number of registered players must not be less than 1:25 per team; for the <i>Esordienti</i> age group the ratio must not be less than 1:20 per team and for the <i>Pulcini</i> age group the ratio must not be less than 1:15 per team.</p>  |                            |

| Criterion and grade | Description   | Declarations and documents   |
|---------------------|---|--|
| <b>P.17 A</b>       | <p><b>HEAD OF THE MEDICAL STAFF</b></p> <p>The organisational structure of the Licence applicant must provide for the presence of a person who is entrusted with the responsibility and coordination of the medical staff of the Licence applicant.</p> <p>The Head of the Medical Staff may be:</p> <ul style="list-style-type: none"> <li>a) an employee of the Licence applicant, or</li> <li>b) an external consultant, appointed by the Licence applicant by virtue of a written contract.</li> </ul> <p>The Head of the Medical Staff is responsible for doping prevention and medical support during matches and training.</p> <p>The Licence applicant is obliged to provide adequate structures at its training centres which enable the medical staff to perform their functions. Where this is not possible, the Licence applicant must ensure the periodic availability of adequate structures at external medical centres.</p> | <p>Informational document regarding the Head of the Medical Staff and his main functions and responsibilities, accompanied by a copy of the nomination / employment documentation.</p> |

| Criterion and grade | Description  | Declarations and documents |
|---------------------|--|----------------------------|
| <b>P.17 A</b>       | <b>HEAD OF THE MEDICAL STAFF (cont.)</b> <p><b>Duties:</b></p> <p>The Head of the Medical Staff assumes the responsibility of safeguarding the health of the registered players and coaches of the Licence applicant, and ensures that health regulations required by law and by the rules and regulations of the FIGC are respected and fulfilled.</p> <p>In particular, the Head of the Medical Staff arranges for the players and coaches to undergo medical and diagnostic examinations, as provided for by the medical card established in accordance with the legislation and regulations in force (criterion S.04).</p> <p>The Head of the Medical Staff is also responsible for:</p> <ul style="list-style-type: none"> <li>▪ 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;</li> <li>▪ administering any medicines to the players;</li> <li>▪ anti-doping policy;</li> <li>▪ providing players with correct information;</li> <li>▪ the activity of the physiotherapists/masseurs and the physical trainers as well as the other club's doctors.</li> </ul> <p><b>Required professional qualifications:</b></p> <p>The Head of the Medical Staff must:</p> <ul style="list-style-type: none"> <li>▪ be a member of the <i>Ordine dei Medici</i> (Italian Medical Association);</li> <li>▪ be specialised in sports medicine;</li> <li>▪ be duly registered with the FIGC as a <i>Responsabile Sanitario</i> and enrolled in the relevant <i>Settore Tecnico</i> (the Register of the FIGC's Technical Department).</li> </ul> |                            |



| Criterion and grade | Description  | Declarations and documents   |
|---------------------|--|--|
| <b>P.18 A</b>       | <p><b>FIRST TEAM MASSEUR / PHYSIOTHERAPIST</b></p> <p>The medical staff of the Licence applicant must provide for at least one Masseur / Physiotherapist for the first team.</p> <p>The Masseur / Physiotherapist must be in attendance during matches and training of the first team.</p> <p><b>Required professional qualifications:</b></p> <p>The Masseur / Physiotherapist must:</p> <ul style="list-style-type: none"> <li>▪ have a certified diploma for the practice of his profession issued in accordance with the law;</li> <li>▪ be duly registered with the FIGC as an <i>Operatore Sanitario</i>.</li> </ul> | Informational document regarding the First Team Masseur / Physiotherapist, accompanied by a copy of the nomination / employment documentation. |

| Criterion and grade | Description   | Declarations and documents  |
|---------------------|---|---|
| <b>P.19 A</b>       | <p><b>FIRST TEAM PHYSICAL TRAINER</b></p> <p>The medical staff of the Licence applicant must provide for at least one First Team Physical Trainer.</p> <p><b>Required professional qualifications:</b></p> <p>The First Team Physical Trainer must:</p> <ul style="list-style-type: none"> <li>▪ have a certified diploma for the practice of his profession issued in accordance with the law;</li> <li>▪ be duly registered with the FIGC as a <i>Preparatore Atletico</i>.</li> </ul> <p>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 <i>Preparatore Atletico</i>. The dispensation will be revoked if, at the end of the course the qualification is not obtained.</p> | Informational document regarding the First Team Physical Trainer, accompanied by a copy of the nomination / employment documentation. |



| Criterion and grade | Description  | Declarations and documents  |
|---------------------|--|---|
| <b>P.20 B</b>       | <p><b>YOUTH SECTOR MASSEURS / PHYSIOTHERAPISTS</b></p> <p>The medical staff of the Licence applicant must provide for a sufficient number of Masseurs / Physiotherapists in order to guarantee the implementation of the youth development programme (criterion S.01).</p> <p>In particular, during matches and trainings, the presence of at least one masseur / 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 masseur / physiotherapist every two pitches must be guaranteed.</p> <p>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.</p> <p><b><u>Required professional qualifications:</u></b></p> <p>The Youth Sector Masseurs / Physiotherapists must:</p> <ul style="list-style-type: none"> <li>▪ have a certified diploma for the practice of their profession issued in accordance with the law;</li> <li>▪ be duly registered with the FIGC as <i>Operatori Sanitari</i>.</li> </ul> | <p>Informational document regarding the Youth Sector Masseurs / Physiotherapists, accompanied by a copy of the nomination / employment documentation.</p> |

| Criterion and grade | Description   | Declarations and documentation  |
|---------------------|---|---|
| <b>P.21 B</b>       | <p><b>YOUTH SECTOR PHYSICAL TRAINERS</b></p> <p>The medical staff of the Licence applicant must provide for a sufficient number of Physical Trainers in order to guarantee the implementation of the youth development programme (criterion S.01).</p> <p>In particular, for the <i>Primavera</i>, <i>Allievi</i> and <i>Giovanissimi</i> age groups, the Licence applicant must provide at least one qualified <i>Preparatore Atletico</i> for every two teams. For the <i>Esordienti</i> and <i>Pulcini</i> age groups the Licence applicant must provide at least one <i>Preparatore Motorio</i> for every four teams.</p> <p>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.</p> <p><b><u>Required professional qualifications:</u></b></p> <p>The <i>Preparatori Atletici</i> of the <i>Primavera</i>, <i>Allievi</i> and <i>Giovanissimi</i> age groups must:</p> <ul style="list-style-type: none"> <li>▪ have a certified diploma for the practice of their profession issued in accordance with the law;</li> <li>▪ be duly registered with the FIGC as <i>Preparatori Atletici</i>.</li> </ul> <p>The <i>Preparatori Motori</i> of the <i>Esordienti</i> and <i>Pulcini</i> age groups must have:</p> <ul style="list-style-type: none"> <li>▪ a certified diploma for the practice of their profession in accordance with the law, or</li> <li>▪ a <i>laurea in scienze motorie</i> (motor sciences degree), or</li> <li>▪ a <i>diploma di laurea in educazione fisica</i> (physical education degree).</li> </ul> <p>For both the <i>Preparatori Atletici</i> and the <i>Preparatori Motori</i> 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 <i>Preparatore Atletico</i>. The dispensation will be revoked if, at the end of the course the qualification is not obtained.</p> | <p>Informational document regarding the Youth Sector Physical Trainers, accompanied by a copy of the nomination / employment documentation.</p> |

| Criterion and grade | Description   | Declarations and documents  |
|---------------------|---|---|
| <b>P.22 C</b>       | <p><b>SPORT PSYCHOLOGIST</b></p> <p>It is desirable that the organisational structure of the Licence applicant provides for the presence of a psychologist available for the youth sector.</p> <p>The Psychologist may be:</p> <ul style="list-style-type: none"> <li>a) an employee of the Licence applicant, or</li> <li>b) an external consultant, appointed by the Licence applicant by virtue of a written contract.</li> </ul> <p><b><u>Duties:</u></b></p> <p>The principle tasks of the Psychologist include:</p> <ul style="list-style-type: none"> <li>▪ the improvement of interpersonal relationships between all components within the Licence applicant;</li> <li>▪ the creation of a cooperative environment among youth players in order to aid their education as human beings and as footballers;</li> <li>▪ the improvement of relations and cooperation among the technical staff, between the coach and player, and between the coach and parents;</li> <li>▪ the planning of initiatives aimed at improving the psychosocial environment;</li> <li>▪ the improvement of communication with parents.</li> </ul> <p><b><u>Required professional qualifications:</u></b></p> <p>The Psychologist must be a member of the <i>Ordine degli Psicologi</i> (Association of Psychologists).</p> | <p>Informational document regarding the Sport Psychologist and his main functions and responsibilities, accompanied by a copy of the nomination / employment documentation.</p> |



| Criterion and grade | Description  | Declarations and documents   |
|---------------------|--|--|
| <b>P. 23 B</b>      | <p><b>SUPPORTER LIAISON OFFICER</b></p> <p>The organisational structure of the Licence applicant must provide for the presence of a person serving as a key contact for supporters.</p> <p>The Supporter Liaison Officer may be:</p> <ul style="list-style-type: none"> <li>a) an employee of the Licence applicant, or</li> <li>b) an external consultant, appointed by the Licence applicant by virtue of a written contract.</li> </ul> <p><b>Duties:</b></p> <p>The main task of the Supporter Liaison Officer is to make supporters aware of sporting values (e.g. respect for the opponents, fair play, anti-racism, etc.), also by means of club initiatives promoting these values.</p> <p>The Supporter Liaison Officer must regularly attend meetings organised by the Club on the subject of relations with supporters and must cooperate with the Security Officer with regard to <i>safety and security</i> at the Stadium.</p> | <p>Informational document regarding the Supporter Liaison Officer and his main functions and responsibilities, accompanied by a copy of the nomination / employment documentation.</p> |



| Criterion and grade | Description   | Declarations and documents   |
|---------------------|---|--|
| <b>P.24 C</b>       | <p><b>COMMUNITY OFFICER</b></p> <p>It is desirable that the organisational structure of the Licence Applicant provides for the presence of a Community Officer.</p> <p>The Community Officer has the task of building and developing fruitful collaboration ties with the community and the territory in which the club resides and operates.</p> <p>The Community Officer may be:</p> <ul style="list-style-type: none"> <li>a) an employee of the Licence applicant</li> <li>b) an external consultant, appointed by the Licence applicant by virtue of a written contract.</li> </ul> <p><b>Duties:</b></p> <p>The principle tasks of the Community Officer are:</p> <ul style="list-style-type: none"> <li>▪ handling relations with local institutions and interest groups (e.g. sports-based public institutions, sports clubs, voluntary organisations, etc.);</li> <li>▪ creating and coordinating projects of relevant social interest to bring members of the community closer to the Licence applicant;</li> <li>▪ involving local institutions and members of the community in initiatives organised by the Licence applicant;</li> <li>▪ implementing and coordinating initiatives aimed at particular categories and institutions, e.g. schools, institutes for the disabled, parishes, OAP community centres, etc.;</li> <li>▪ creating and coordinating projects for the integration of ethnic-religious minorities in the local area through the playing of and participation in sports;</li> <li>▪ implementing and coordinating environmental protection and education initiatives and projects (e.g. separate waste collection at the Stadium, use of alternative energies, etc.).</li> </ul> | <p>Informational document regarding the Community Officer and his main functions and responsibilities, accompanied by a copy of the nomination / employment documentation.</p> |



| Criterion and grade | Description  | Declarations and documents  |
|---------------------|--|---|
| <b>P.25 B</b>       | <b>RIGHTS AND DUTIES</b>   |   |
|                     | <p>With reference to all the functions prescribed by the personnel and administrative criteria (from P.02 to P.24), 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.</p> | <p>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.24) result.</p> |

| Criterion and grade | Description  | Declarations and documents                      |
|---------------------|--|---|
| <b>P.26 B</b>       | <b>DUTY OF REPLACEMENT</b>   |   |
|                     | <p>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.</p> <p>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.</p> <p>In any case, the Licensee must promptly notify the Licensing and FFP Office of the details of the newly appointed person.</p> | <p>Relative declarations and documentation.</p> |



## TITLE IV Legal Criteria

### 13. Criteria and requirements

- **L.01 A LEGAL DECLARATIONS**
- **L.02 A LICENCE APPLICANT**
- **L.03 A COMPANY INFORMATION**
- **L.04 A LEGAL GROUP STRUCTURE**

| Criterion and grade | Description   | Declarations and documents   |
|---------------------|---|--|
| <b>L.01 A</b>       | <p><b>LEGAL DECLARATIONS</b></p> <p>The Licence applicant must declare in writing that:</p> <ul style="list-style-type: none"> <li>▪ 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;</li> <li>▪ it undertakes to participate in the official national competitions organised by the FIGC and the league to which it belongs;</li> <li>▪ it undertakes to participate in the official international club competitions organised by UEFA and FIFA, excluding friendly matches;</li> <li>▪ it undertakes to promptly notify the Licensing and FFP Office of any variation pertaining to the requirements provided for by the Manual in respect of the situation previously indicated to the Licensing and FFP Office;</li> <li>▪ it undertakes to respect the prescriptions and procedures of the Manual;</li> <li>▪ it undertakes to comply with the provisions of the <i>UEFA Club Licensing and Financial Fair Play Regulations (Edition 2012)</i>;</li> <li>▪ all the declarations, documentation and information supplied in compliance with the Manual, are truthful and complete;</li> <li>▪ 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;</li> <li>▪ it authorises the competent Licensing Bodies to submit documents, data and information to UEFA for the purposes established by the UEFA Licensing System;</li> <li>▪ accept the compliance audits and/or inspections ordered by UEFA and/or the competent Licensing bodies;</li> <li>▪ it undertakes to accept the disciplinary sanctions imposed by the competent bodies as provided for by the Manual;</li> <li>▪ it undertakes to accept the decisions of the Licensing bodies;</li> <li>▪ it undertakes to accept the jurisdiction of the Alta Corte to settle any controversy regarding the interpretation and application of the Manual in relation to the refusal or withdrawal of the Licence.</li> </ul> | <p>Declaration undersigned by the legal representative of the Licence applicant.</p> <p>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 FFP Office.</p> |



| Criterion and grade | Description  | Declarations and documents  |
|---------------------|--|---|
| <b>L.02 A</b>       | <b>LICENCE APPLICANT</b>   |   |
|                     | <p>The Licence applicant must be a football club duly incorporated and affiliated to the FIGC in line with its Statutes and other FIGC rules and regulations (cf. Art. 2.4).</p> <p>The Licence applicant must submit its current company act, including its up-to-date statutes, to the Licensing and FFP Office.</p> | <p>Copy of the current company act including up-to-date statutes.</p> |

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



| Criterion and grade | Description  | Declarations and documents   |
|---------------------|--|--|
| <b>L.04 A</b>       | <p><b>LEGAL GROUP STRUCTURE</b></p> <p>The Licence applicant must disclose the legal structure of the group it may be a part of, also by means of a specific chart. This chart must be undersigned by the Licence applicant's legal representative and disclose information on all controlling entities, subsidiaries and associated entities that are included in the same group. It must also clearly point out the ultimate party that directly or indirectly controls the entire group and in particular the Licence applicant.</p> <p>Moreover, the chart must define the consolidation perimeter, where applicable (Appendix VI), as per Art. 14.4.4.</p> <p>In particular, in relation to all the Licence applicant's subsidiaries, the following information must be supplied:</p> <ul style="list-style-type: none"> <li>▪ Company name, type of legal entity and corporate purpose;</li> <li>▪ Share capital;</li> <li>▪ Amount and type of shares and/or quota held by the Licence applicant;</li> <li>▪ Total assets;</li> <li>▪ Total revenues;</li> <li>▪ Totally equity.</li> </ul> | Chart containing the information mentioned in the adjacent column. |

## TITLE V Economic-Financial Criteria

### 14. General Principles

14.1 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.

14.2 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.

14.3 Criteria and requirements

**Historic economic-financial information:**

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

**Future economic-financial information:**

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

## HISTORIC ECONOMIC-FINANCIAL INFORMATION

### 14.4 ANNUAL FINANCIAL STATEMENTS

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

#### **14.4.1 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*, or on the basis of international accounting standards;
- in conformity with the “*Piano dei Conti*” and the “*Schema di Bilancio*” approved by the FIGC;
- 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.

The Annual financial statements must be approved by the Assembly and signed by the Legal Representative of the Licence applicant.

#### **14.4.2 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.

#### **14.4.3 Annual Financial Statements - Accompanied Documentation**

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

- The Player Identification Table (Appendix VII)<sup>2</sup>;
- A cash flow statement;
- The Directors’ Report<sup>3</sup>;
- The Supervisory Body’s Report;
- The Independent Auditor’s Report.

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<sup>2</sup> The table must include information relating to all players that have been registered with the Licence applicant at any moment during the relevant financial year and for those for which direct acquisition costs have been incurred. The table must be provided to the independent auditor.

<sup>3</sup> 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.

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.

#### **14.4.4 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 with reference to the group of which the club is parent company. 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 must fulfil this obligation.

The consolidation perimeter must also include all entities in whose books the following is accounted for:

- compensation paid to the employees (as defined in Art. 14.7.1);
- costs/proceeds of acquiring/selling a player's registration.

The consolidation perimeter should also include all entities included in the legal group structure (as defined in criterion L.04) and, in particular, all entities which generate revenues and/or perform services and/or incur costs in respect of the following activities of the Licence applicant:

- ticketing;
- sponsoring and advertising;
- broadcasting;
- merchandising and hospitality;
- club operations (e.g. administration, matchday activities, logistics, etc.);
- financing (including financing secured against the assets of the Licence applicant);
- use and management of the Stadium and training facilities;
- youth sector.

A company may only be excluded from the consolidation perimeter if:

- its activity is immaterial for the purpose of clarity of the consolidated financial statements;
- its main activity is not related to the activities, locations, assets or brand of the Licence applicant.

The Licence applicant must:

- declare whether the above mentioned activities have been accounted for in the books of one of the entities included in the consolidation perimeter and provide a detailed explanation should this not be the case;
- justify in detail the exclusion from the consolidation perimeter of an entity included in the legal group structure, as defined in criterion L.04.

#### 14.4.5 Cash Flow Statement

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

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

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

#### 14.4.6 Player Registration Costs

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

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

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

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

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

**14.4.7 Agents' fees**

Fees paid and in any case all financial commitments regarding Agents must be clearly shown and illustrated in the Explanatory Notes.

**14.4.8 Activities with Related Parties**

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

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

Among this information, the following must be indicated:

- the amount 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.

**14.4.9 Assessment Procedures**

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

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

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

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

#### **14.4.10 The Decision**

The Licence must not be granted if:

- A)** within the peremptory deadline fixed by the Licensing and FFP Office, the Licence applicant does not submit the Annual financial statements accompanied by the documents specified at Art. 14.4.3 of the Manual;
- B)** the documents specified at Art. 14.4.3 of the Manual do not fulfil the principles and requirements for the content and accounting prescribed by the Manual.
- C)** the auditor's report or any other document discloses the situation defined as per Art. 14.8.2 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:

- D)** if the independent auditor's report has an unqualified opinion the Licence may be granted;
- E)** 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.
- F)** if the independent auditor's report has a qualified 'except for' opinion or emphasis of matter in respect of going concern, the Licence cannot be granted, unless the Licence applicant submits within the 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 emphasis of matter in respect of going concern relative to the same financial year; or
  - additional documentary evidence demonstrating, in the opinion of the First Instance Committee, the Licence applicant's ability to guarantee it can continue as a going concern until at least the end of the Licence season (e.g. Budgets).
- G)** if the independent auditor's report has a qualified 'except for' opinion or emphasis of matter in respect of a matter other than going concern, the First Instance Committee must consider the implications of such aspects in relation to the granting of the Licence. 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.



**H)** 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.

## 14.5 INTERIM FINANCIAL STATEMENTS

| Criterion and grade | Description  | Declarations and documents  |
|---------------------|--|---|
| <b>F.02 A</b>       | <p><b>FINANCIAL STATEMENTS FOR THE INTERIM PERIOD - REVIEWED</b></p> <p>The Licence applicant must prepare interim financial statements covering the period from 1 July to 31 December of the financial year underway at the moment of applying for the Licence.</p> <p>Only in the case of Annual financial statements (as per criterion F.01) closed less than six months before the deadline for submission of the list of 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).</p> <p>The interim financial statements must be the subject of a limited review by an independent auditor registered in the special register of the Consob that meets the prescribed criteria of independence and disjunction.</p> <p>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.</p> | <p>Interim financial statements in relation to the period from 1 July to 31 December of the financial year underway at the moment of applying for the Licence, comprising a balance sheet, a profit and loss account for the interim period, a cash flow statement and notes to the interim financial statements, 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.</p> |

### 14.5.1 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 by an independent auditor registered in the *albo speciale Consob* (Special Register of the Consob) that meets the prescribed criteria of independence and disjunction.

The Licence applicant must prepare consolidated interim financial statements if the conditions indicated in Art. 14.4.4 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 (with the indication of comparative figures resulting from the preceding interim financial statements);
- Notes to the interim financial statements.

The interim financial statements must also be accompanied by:

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

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

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

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

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

#### **14.5.2 Assessment Procedure**

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

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

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

**14.5.3 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 FFP 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 auditor's review report or any other document discloses the situation defined as per Art. 14.8.2 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:

- D)** 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;
- E)** 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;
- F)** if the independent auditor's review report expresses a qualified conclusion or an emphasis of matter in respect of going concern, the Licence cannot be granted, unless the Licence applicant submits, 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 emphasis of matter in respect of going concern relative to the same period; or
  - additional documentary evidence 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.
- G)** if the independent auditor's review report has a qualified conclusion or an emphasis of matter in respect of a matter other than going concern, the First Instance Committee must consider the implications of such aspects in relation to the granting of the Licence. 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.
- H)** 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.

Where the interim financial statements are subjected to a full audit by an independent auditor and not just a limited review, the First Instance Committee evaluates the granting of the Licence in view of the aspects at letters D, E, F and G of Art. 14.4.10 of the Manual.

## 14.6 NO PAYABLES OVERDUE TOWARDS FOOTBALL CLUBS ARISING FROM TRANSFER ACTIVITIES

| Criterion and grade | Description  | Declarations and documents  |
|---------------------|--|---|
| <b>F.03 A</b>       | <p><b>NO PAYABLES OVERDUE TOWARDS FOOTBALL CLUBS ARISING FROM TRANSFER ACTIVITIES</b></p> <p>The Licence applicant must prove that, as at 31 March preceding the Licence season, it has no payables overdue towards other football clubs, arising from transfer activities that occurred prior to the previous 31 December, or it must prove that by no later than the 31 March:</p> <ul style="list-style-type: none"> <li>▪ it has paid the relevant amount in full, or</li> <li>▪ it has concluded a written agreement with the creditor to extend the payment deadlines for the overdue payable, or</li> <li>▪ it 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</li> <li>▪ 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 with regard to the overdue payable.</li> </ul> <p>Whether a payable is deemed to be overdue is determined by the available contractual documentation.</p> | <p>Declaration, issued by the league to which the Licence applicant belongs, of the settlement of payables relative to national transfer activities.</p> <p>Table of international transfer activities.</p> <p>Declaration that there are no payables overdue from international transfer activities as at 31 March, or with reference to payables from international transfer activities that are overdue:</p> <ul style="list-style-type: none"> <li>- Bank documentation proving the payments have been effected;</li> <li>- Documentation proving the extension of the payment deadlines;</li> <li>- Opposition to claims or proceedings, including the reasons for contesting the claims or proceedings which have been opened by the creditor;</li> <li>- Written confirmation by the administrative, jurisdictional or arbitral body of the existence of a dispute.</li> </ul> |

**14.6.1 Table of international transfer activities**

The Licence applicant must prepare a table summarising international transfer activities occurred up to 31 December 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 international transfer activities include solidarity mechanism and training compensation payments and all conditional amounts, dependent on the occurrence of certain conditions (e.g. bonuses).

Each player transfer (acquisition or loan) must be included separately in the table irrespective of whether or not there is a payable towards other football clubs as at 31 December. Furthermore, the Licence applicant must disclose all transfers subject to a claim pending before an administrative, jurisdictional or arbitral bodies of the State or of national or international sporting authorities.

In particular the table must include the following information:

- name or identification number 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 payment date;
- 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 (regarding transfers occurred up to 31 December), 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 31 December.

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

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

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

**14.6.2 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 FFP Office the settlement of payables relative to national transfer activities by virtue of its clearing house system.

**14.6.3 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 FFP 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 towards football clubs (including *solidarity mechanism* and *training compensation* payments and conditional amounts) arising from transfer activities occurred prior to the previous 31 December.

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 the relevant amount in full, or
- b) has concluded a written agreement with the creditor to extend the payment deadlines for the overdue payable<sup>4</sup>, or
- c) 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
- d) 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.

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.

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

#### 14.7 NO PAYABLES OVERDUE TOWARDS EMPLOYEES AND SOCIAL / TAX AUTHORITIES

| Criterion and grade | Description   | Declarations and documentation  |
|---------------------|---|---|
| <b>F.04 A</b>       | <p><b>PAYMENT TOWARDS EMPLOYEES AND SOCIAL / TAX AUTHORITES</b></p> <p>The Licence applicant must prove that it has paid, by and no later than the following 31 March:</p> <ol style="list-style-type: none"> <li>1. Contractual and legal obligations due towards its <i>employees</i> as at 31 December (inclusive) preceding the Licence season, or that by and no later than the same date (31 March): <ul style="list-style-type: none"> <li>▪ 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</li> <li>▪ 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;</li> </ul> </li> <li>2. tax deductions and <i>ENPALS</i> contributions (social security taxes) relative to Contractual and legal obligations due towards <i>employees</i> as at 31 December (inclusive) preceding the Licence season, or that by and no later than the same date (31 March): <ul style="list-style-type: none"> <li>▪ provisions to divide the payments into instalments have been obtained, or</li> <li>▪ 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</li> <li>▪ 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.</li> </ul> </li> </ol> | <ul style="list-style-type: none"> <li>- List of <i>employees</i>;</li> <li>- Documentation proving that the payment of Contractual and legal obligations due towards employees has been effected as at 31 December;</li> <li>- Opposition to claims or proceedings, including the reasons for contesting the claims or proceedings which have been opened by the creditor;</li> <li>- Written confirmation by the administrative, jurisdictional or arbitral body of the existence of a dispute.</li> </ul> <p>Declaration testifying that the payment of tax deductions and <i>ENPALS</i> contributions (social security taxes) has been effected, accompanied by proof of payment, or</p> <ul style="list-style-type: none"> <li>- Documentation in relation to the extension of the payment deadlines;</li> <li>- Opposition to claims or proceedings, including the reasons for contesting the claims or proceedings which have been opened by the creditor;</li> <li>- Written confirmation by the administrative, jurisdictional or arbitral body of the existence of a dispute.</li> </ul> <p>Auditor's report of factual findings.</p> |

#### **14.7.1 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) “*Direttori Tecnici*” and coaches of all categories, physical trainers, masseurs/physiotherapists and persons entered in the “*Elenco Speciale dei Direttori Sportivi*” of the FIGC with contracts 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.04, P.05, P.09, P.15, P.17 and P.23.

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

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

#### **14.7.2 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 31 December preceding the Licence season.

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 31 December (including the due date for each unpaid element) and relative explanatory notes;
- Any payables as at 31 March, rolled forward from 31 December, with details of due date(s) and explanatory notes.

The total liability resulting from the table must be reconciled with the figure resulting from the Annual Financial Statements (or Interim Financial Statements, where applicable) 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 FFP Office and to the auditor appointed by FIGC as per Art. 14.7.4.

#### **14.7.3 Social/Tax Table**

The Licence applicant must prepare a table showing the amount payable in relation to tax deductions and *ENPALS* contributions (social security taxes) relative to Contractual and legal obligations due towards *employees* as at 31 December (inclusive) preceding the Licence season.

The table must include the following information:

- Name of the creditor;
- Any payables as at 31 December (including the due date for each unpaid element);
- Any payables as at 31 March, rolled forward from 31 December, with details of due date(s) and explanatory notes;
- 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 Annual Financial Statements (or Interim Financial Statements, where applicable) 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 FFP Office and to the auditor appointed by FIGC as per Art. 14.7.4.

#### **14.7.4 Assessment Procedure**

The documentation proving the fulfilment of criterion F.04, with the exception of the provisions of letter c) of art. 14.7.1 of the Manual, is examined by an independent auditor appointed by FIGC. To this end, the Licence applicant must provide the auditor with the documentation requested by the auditor itself to perform the assessment.

The auditor's report of factual findings must include a statement confirming that the assessment was conducted by way of Agreed-upon procedures according to ISRS 4400.

The payment of Contractual and legal obligations due towards *employees* referred to at letter c) of Art. 14.7.1 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.

#### **14.7.5 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 *ENPALS* contributions (social security taxes) is not transmitted to the Licensing and FFP 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* as at 31 December (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 by and no later than the following 31 March that:

- a) it has paid the relevant amount in full, or
- b) it 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
- c) 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 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 and *ENPALS* contributions (social security taxes) in relation to Contractual and legal obligations due towards *employees* as at 31 December (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 by and no later than the following 31 March that:

- a) it has paid the relevant amount in full, or
- b) it has concluded a written agreement with the creditor to extend the payment deadlines for the overdue payable<sup>5</sup>, or
- c) it 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
- d) 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 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.

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

## 14.8 WRITTEN REPRESENTATIONS PRIOR TO THE LICENSING DECISION

| Criterion and grade | Description  | Declarations and documents  |
|---------------------|--|---|
| <b>F.05 A</b>       | <b>WRITTEN REPRESENTATIONS PRIOR TO THE LICENSING DECISION</b>   |   |
|                     | <p>Within seven days prior to the period in which the First Instance Committee convenes to deliberate, the Licence applicant is obliged to transmit a declaration to the Licensing and FFP Office in which it testifies that:</p> <ul style="list-style-type: none"> <li>a) all documents submitted to the Licensing and FFP Office are complete and correct;</li> <li>b) no significant changes have occurred in relation to all the requirements provided for by the Manual;</li> <li>c) from its statutory closing date (or from the interim financial closing date, if applicable), no Events or conditions of major economic importance have occurred that may have an adverse impact on the economic, patrimonial and financial situation of the Licence applicant<sup>6</sup>. In the case of any such events or conditions occurring, the declaration of the Licence applicant must include a description of the nature of the event or condition and an estimate of its economic-financial impact both in terms of quantity and time (e.g. the impact on more than one financial period), or a declaration that such an estimate is impossible.</li> <li>d) the Licence applicant or any parent company included in the consolidation perimeter has not entered, within the 12 months preceding the Licence season, into bankruptcy and/or insolvency procedures (including the Administration procedures), pursuant to laws or regulations, aimed to the protection from creditors.</li> </ul> | <p>Declaration containing the information mentioned in the adjacent column.</p> |

### 14.8.1 Assessment Procedure

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

### 14.8.2 The Decision

The First Instance Committee must assess the information contained in the declaration, in combination with the other historic and future economic-financial documentation as well as any other additional document supplied by the Licence applicant.

<sup>6</sup> By way of example but not exhaustive: the withdrawal of credit worthiness by a financial company or other creditor; the inability to respect deadlines for financing contracts that are close to expiry; the inability to pay other creditors within the established deadlines; notable operating deficits as a result of the last financial statements; ascertainment of fraud or serious errors that demonstrate that the financial statements are not true and correct; forecasts of negative outcomes in relation to pending legal proceedings; the start of insolvency or liquidation proceedings; significant changes in a club's management; the withdrawal of sponsorship contracts; disciplinary sanctions; etc.

The Licence cannot be granted if:

- A)** the Licence applicant does not submit the declaration in question within the peremptory deadline fixed by the Licensing and FFP Office.
- B)** based on the information contained in the declaration, any significant change in relation to all the requirements provided for by the Manual has occurred;
- C)** based on the information contained in the declaration, assessed together with the other historic and future economic-financial information, the First Instance Committee considers that there are not the conditions necessary for the going concern of the Licence applicant, until at least the end of the Licence season;
- D)** the Licence applicant or any parent company included in the consolidation perimeter has entered, within the 12 months preceding the Licence season, into bankruptcy and/or insolvency procedures (including the Administration procedures), pursuant to laws or regulations, aimed to the protection from creditors. The Licence cannot be granted even if the bankruptcy and/or insolvency procedures are ended at the moment the licensing decision is taken.



## FUTURE ECONOMIC-FINANCIAL INFORMATION

### 14.9 FUTURE ECONOMIC-FINANCIAL INFORMATION

| Criterion and grade | Description  | Declaraiions and documents   |
|---------------------|--|--|
| <b>F.06 A</b>       | <p style="text-align: center;"><b>FUTURE ECONOMIC-FINANCIAL INFORMATION</b></p> <p>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.</p> <p>The budgets must be prepared in conformity with the principles and requirements prescribed in the Manual and must be based on assumptions that are not obviously unfounded.</p> | <p>A budgeted profit and loss account;</p> <p>A budgeted balance sheet;</p> <p>A budgeted cash flow statement;</p> <p>Explanatory notes including assumptions, risks and methods for covering possible borrowing requirements.</p> |

**14.9.1 General Principles**

As prescribed for criterion F.01, if the conditions indicated in Art. 14.4.4 of the Manual are applicable, the budgets and the final reports must be related to the group contained in the consolidation perimeter.

**14.9.2 Reporting Period**

The club must submit to the Licencing 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.

**14.9.3 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 the instructions of the "*Guida al Budget*", drafted by Co.Vi.So.C., must be followed and the same accounting requirements implemented for the preparation of the Annual financial statements must be applied, except for accounting policy changes which have been made after the statutory closing date of the last Annual financial statements and which are to be reflected in the next Annual financial statements. The details of the changes must be disclosed.

**14.9.4 Indicators**

Historical economic-financial information provided by the Licence applicant may show up potential risk situations relating to economic and financial trends and to the prospects of the Licence applicant as a going concern.

To investigate such risk situations Licensing Bodies use the following indicators:

***Indicator no. 1 (IND. 01)***

- The independent auditor's report on the Annual financial statements or Interim financial statement presents a qualified "except for" opinion/conclusion or an emphasis of matter in respect of going concern.

***Indicator no. 2 (IND. 02)***

- The Annual financial statements or the Interim financial statements, presented in accordance with criteria F.01 and F.02 of the Manual, disclose a net liabilities position that has deteriorated relative to the comparative figure contained in the previous Annual financial statements or Interim financial statements.

If the Licence applicant falls into one of the situations described by the indicators, Licensing Bodies will undertake a more detailed assessment, and may request additional documentation, including for example an updated version of the budgets and or the anticipated submission of the budgets for the next National sporting season.

**14.9.5 Assessment Procedure**

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

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



#### **14.9.6 The Decision**

The Licence cannot be issued if:

- A) the Licence applicant fails to deposit within the peremptory deadline fixed by the Licensing and FFP Office, all the documents required by criterion F.06.
- B) on the basis of the historic and future economic-financial information supplied by the Licence applicant, the First Instance Committee considers that the Licence applicant is not able to continue as a going concern, until at least the end of the Licence season.

## Appendices

*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 FFP Office.

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

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

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

An appeal to the Appeals Committee must contain:

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

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

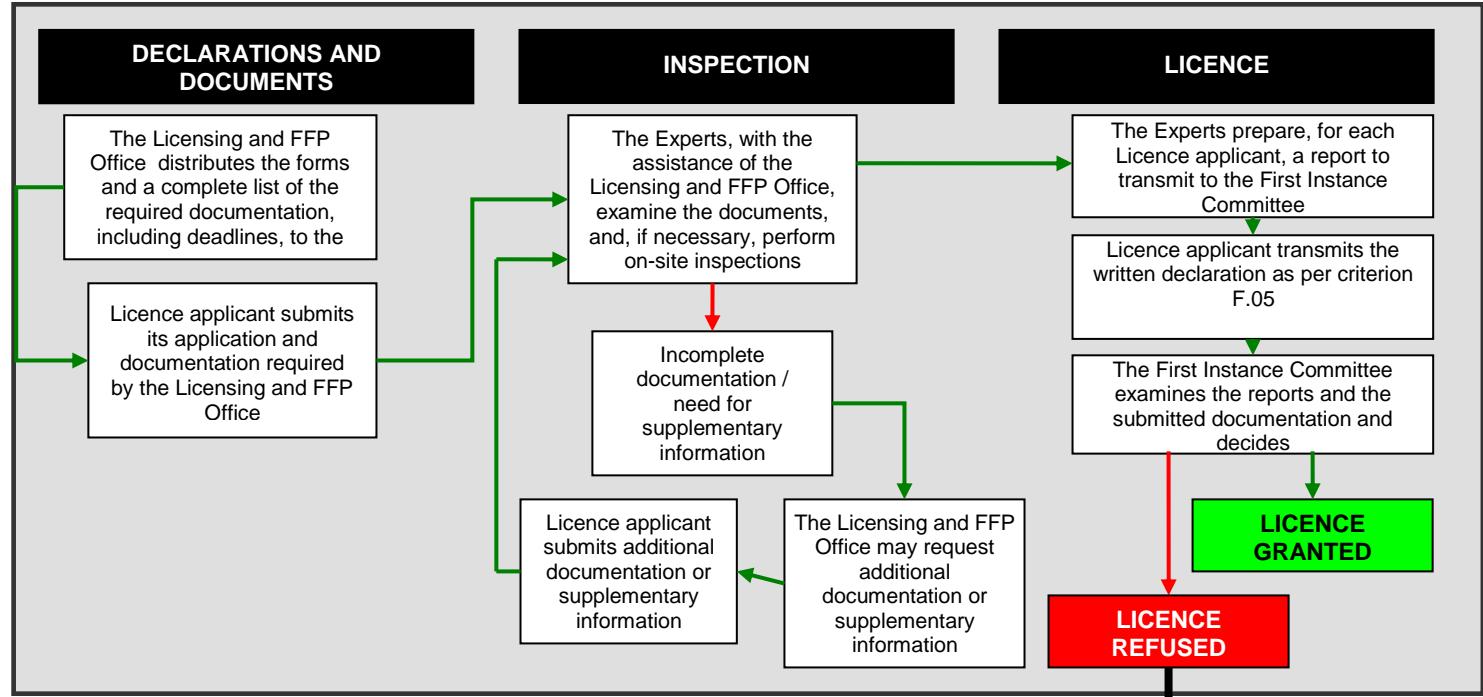
Any possible supporting documentation must be attached to the appeal, even to the copy sent in advance by fax.

**Art. 9 Immediate Enforceability of Decisions**

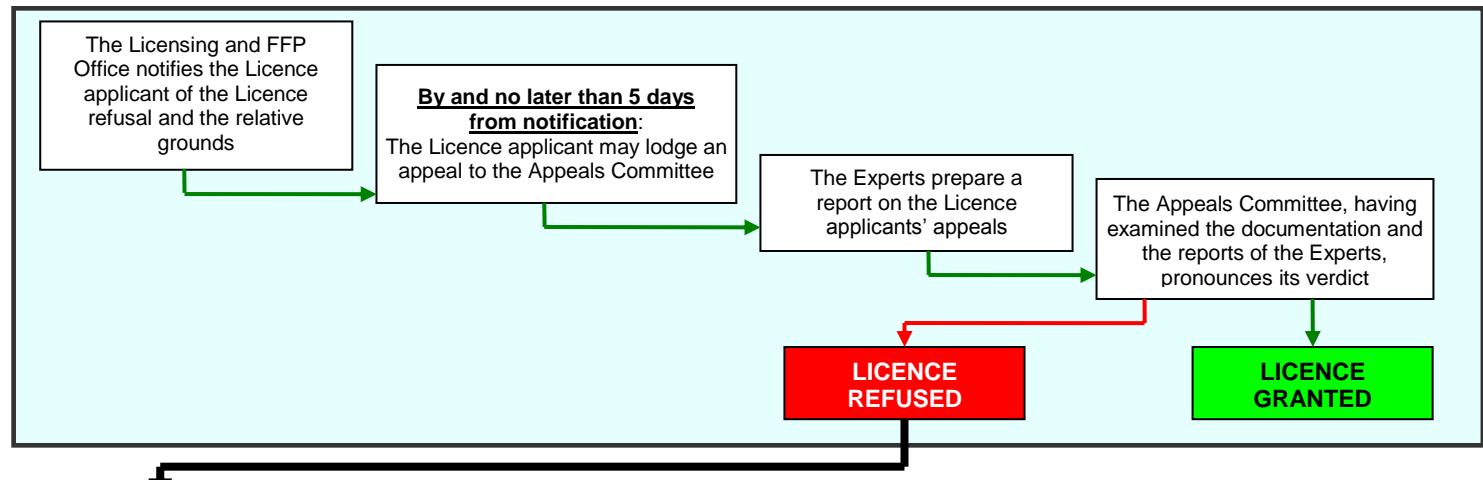
The decisions of the First Instance Committee and the Appeals Committee are immediately enforceable even if they are appealed against.

**APPENDIX II - Core Process - MANDATORY -**

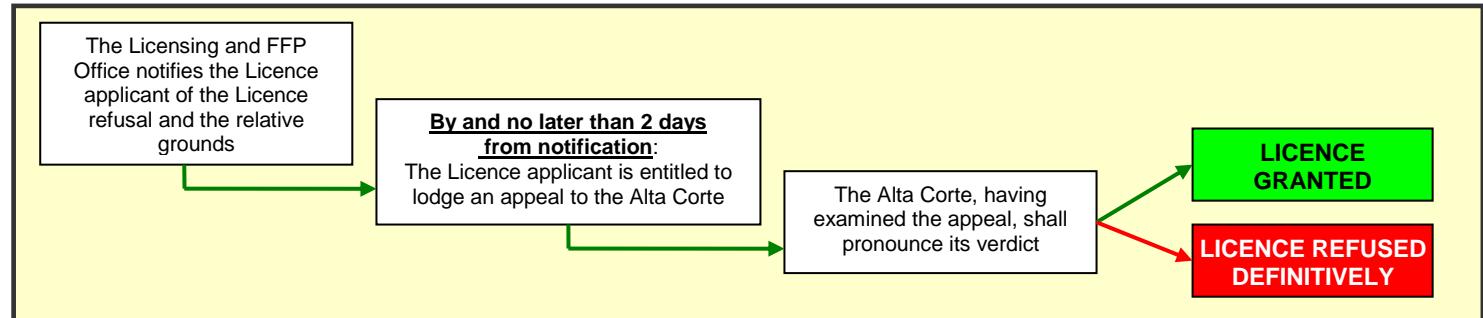
**FIRST INSTANCE PROCEDURE**



**APPEAL PROCEDURE**



**ALTA CORTE DI GIUSTIZIA SPORTIVA OF CONI**



**By and no later than the deadline set by UEFA:**

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

**APPENDIX III - Anti-racism Guidelines****- MANDATORY -**

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

## APPENDIX IV - Infrastructure Requirements

### - MANDATORY -

#### Preamble

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## 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 2010)*, 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 2010)* 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 → category 4).

This appendix contains the minimum infrastructure requirements that must be fulfilled, in addition to the provisions of the *“UEFA Stadium Infrastructure Regulations” (Edition 2010)*, in order for the Licence to be granted. The *“UEFA Stadium Infrastructure Regulations” (Edition 2010)* shall always prevail in the event that the content of this appendix contradicts a provision contained in the *“UEFA Stadium Infrastructure Regulations” (Edition 2010)*. The additional requirements in *italics* are necessary in order for a Stadium to be classified as category 4 but not essential for the granting of the Licence.

**Art. 1 Field of play - dimensions and playing surface**

The field of play must be rectangular with dimensions of 105 x 68 m (measured from the outside edge of the boundary lines).

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 minimum distance between fixed obstacles (e.g. boundary walls, railings, advertising boards etc.) and the field of play must be 2.5 m from the touchlines and 3.5 m from the goal lines.

A warm-up area for substitutes must be made available along the touchlines or behind the advertising boards behind the goal.

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

- a natural playing surface or a latest generation artificial surface that has been granted the required FIFA licence by a FIFA-accredited laboratory;
- smooth and level;
- green with white markings;
- in good condition;
- equipped with a suitable drainage system;
- 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.

**Art. 2 Goals and spare goal**

The goalposts and crossbars of each goal must be made out of aluminium, steel or alloy and must be round or elliptical.

The following requirements must be satisfied:

- the distance between the posts must be 7.32 m;
- the distance from the lower edge of the crossbar to the round must be 2.44 m;
- the goalposts and crossbars must be white;
- they must not pose any danger to players and they must be firmly fixed to the ground.

Furthermore, an identical spare goal 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 13 people;
- positioned at least five metres from the touchline;
- positioned at approximately 5 m either side of the halfway line.

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.

The bench for the fourth official must be positioned in the vicinity of the halfway line and at approximately five metres from the touchline.

**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 illuminance ( $E_{v,med}$ ):

$E_{v,med} \geq 1200$  lux towards fixed cameras;  
 $E_{v,med} \geq 800$  lux towards other cameras.

Furthermore, the following ratios must be guaranteed for vertical illuminance uniformity:

$E_{v,min} / E_{v,max} \geq 0.4$  e  $E_{v,min} / E_{v,med} \geq 0.6$

An independent backup power supply able to provide immediately and without interruption at least two thirds of the equivalent light intensity values given above must be available.

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*Additional category 4 requirement:*

*The floodlighting system must produce an average vertical illuminance ( $E_{v,med}$ ) towards fixed camera positions of 1400 Lux<sup>7</sup>.*

*An independent backup power supply able to provide immediately and without interruption a value of 800 Lux must be available.*

**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.

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<sup>7</sup> From the UEFA Champions League group stage onwards, an average vertical illuminance level ( $E_{v,med}$ ) of 1.500 lux towards fixed camera positions is required.

**Art. 9 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;
- 3 seated toilets, or 2 seated toilets + 1 urinal;
- 1 massage table;
- 1 tactical board;
- an adequate ventilation system.

**Art. 10 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 m<sup>2</sup>;
- 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. 11 Delegate's room**

A room must be available for the UEFA delegate which is located in the vicinity of the dressing-rooms with the following equipment:

- 1 desk;
- 1 seat;
- 1 telephone;
- 1 fax;
- Internet connection.

Approved 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. 12 First-aid and treatment facilities for players and officials**

First-aid and treatment facilities for players and officials must be located in the vicinity of the dressing-rooms. The first-aid room must be easily accessible from both the playing area and from outside the Stadium and it must be easy to reach for first-aid vehicles. The doors and corridors which lead to it must be wide enough to allow access for stretchers and wheelchairs.

The first-aid room must have the following minimum equipment:

- 1 examination table;
- 1 stretcher (in addition to the ones at pitch-side);
- 1 wash basin;
- 1 medical cabinet;
- 1 oxygen bottle with mask;
- 1 telephone (internal and external line).

**Art. 13 Doping control station**

The doping control station must be near the dressing-rooms and inaccessible to the public and the media.

It must be at least 20 m<sup>2</sup> and comprise a waiting room, testing room and a toilet area.

The waiting room and the testing room must be adjacent and adequately separated by a permanent or temporary partition.

Furthermore, they must be equipped as follows:

**A) Waiting room:**

- seating for 8 people;
- clothes-hanging facilities and/or lockers;
- 1 refrigerator for drinks.

**B) Testing room:**

- 1 desk;
- 4 seats;
- 1 sink;
- 1 lockable cabinet.

The toilet area must be easily accessible from the testing room and be equipped with:

- 1 seated toilet;
- 1 sink;
- 1 shower.

**Art. 14 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 dressing rooms area:

- 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 forbidden and not visible to the public.

**Art. 15      Stadium capacity**

The minimum capacity of the Stadium must not be less than 10,000 seats which comply with the provisions of Art. 16.

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

**Art. 16      Individual seats**

Individual seats must be:

- fixed to the ground;
- numbered;
- separated from one another;
- 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 seat.

**Art. 17      Spectator areas**

It is prohibited the use of temporary stands, which by virtue of their structure are clearly intended for use for a very limited period and are not fixed to a suitable load-bearing foundation expressly set for them.

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. 15.

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

**Art. 18      Press box**

The press box must be covered and centrally located in the main grandstand. The press box must have a minimum capacity of 100 covered seats, 50 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. 19 TV and radio commentary positions**

The Stadium must have at least 5 covered TV and radio commentary positions, centrally located in the main grandstand. The positions must have an unobstructed view of the playing area and easy access to other media areas.

Each position must be equipped with a power supply, a desk and at least 3 seats.

At least one position must be equipped with broadband Internet access.

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**Additional category 4 requirement:**

*The Stadium must have 25 covered TV and radio commentary positions.*

**Art. 20 VIP and hospitality areas**

The sector reserved for VIPs must be situated within the grandstand and must have a minimum capacity of 500 covered seats, at least 100 of which must be reserved for the visiting team.

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

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**Additional category 4 requirement:**

*The hospitality area must be at least 400 m<sup>2</sup>.*

**Art. 21 Wheelchair-bound spectators with disabilities**

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

The places for wheelchair-bound spectators, 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, wheelchair-bound spectators must have dedicated sanitary facilities, with a ratio of 1:15, as well as easy-to-reach and practical refreshment and catering facilities.

**Art. 22 Public access and egress**

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.

**Art. 23 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. 24 Emergency lighting system**

In all parts of the Stadium to which the public has access (stands, stairways, exit routes etc.) a minimum horizontal illuminance of 5 lux must be guaranteed in the case of an emergency, by virtue of an emergency lighting system which is approved by the competent local authorities.

**Art. 25 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. 26 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 and all necessary accessories, such as toilet paper and soap.

**Art. 27 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. 28 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.

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. 29 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 and have colour monitors and the in-built facility to take still pictures.

**Art. 30 Media working area**

The Stadium must have a 100 m<sup>2</sup> room which is equipped with a power supply and phone line/internet access, able to accommodate a minimum of 50 media representatives.

Dedicated space must be provided for at least 15 photographers, if possible in a separate working area.

*Additional category 4 requirement:*

*The media working room must have minimum dimensions of 200 m<sup>2</sup>, able to accommodate a minimum of 75 media representatives, with dedicated space for at least 25 photographers.*

**Art. 31 Camera positions**

The main camera platform must be situated in the grandstand in line with the halfway line and be at a height which forms an angle of approximately 15-20° from the horizontal plane to the centre spot.

*Additional category 4 requirement:*

*This platform must be able to accommodate 4 cameras.*

**Art. 32 TV studios**

The Stadium must be equipped with at least 2 TV studios with the following minimum characteristics: 5 m long x 5 m wide x 2.3 m high.

*Additional category 4 requirement:*

*At least one of the TV studios must have a view of the field of play.*

*There must also be a space for at least 4 flash interview positions, each measuring at least 2.5m long x 2.5m wide.*

**Art. 33 OB van area**

The Stadium must have an OB van area with a surface dimension of at least 200 m<sup>2</sup>.

The OB Van Area must be located as close as possible to the Stadium, ideally on the same side as the main camera platform, on even and solid ground, and with a power supply available.

The OB Van Area must provide a clear, unobstructed view of the southern horizon, or alternatively a separate satellite uplink area no more than 50m from the centre of the OB Van Area.

*Additional category 4 requirement:*

*The OB van area must have a surface area of at least 1000 m<sup>2</sup>.*

**Art. 34 Press conference room and mixed zone**

The press conference room must have the following characteristics:

- a minimum of 75 seats;
- 1 conference table;
- 1 camera platform;
- 1 podium;
- split box;
- sound system.

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. 35 VIP parking areas**

At least 100 car parking spaces must be made available for VIPs in a secure area.

*Additional category 4 requirement:*

*At least 150 car parking spaces must be made available for VIPs.*

**Art. 36 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 V - Organisational Chart

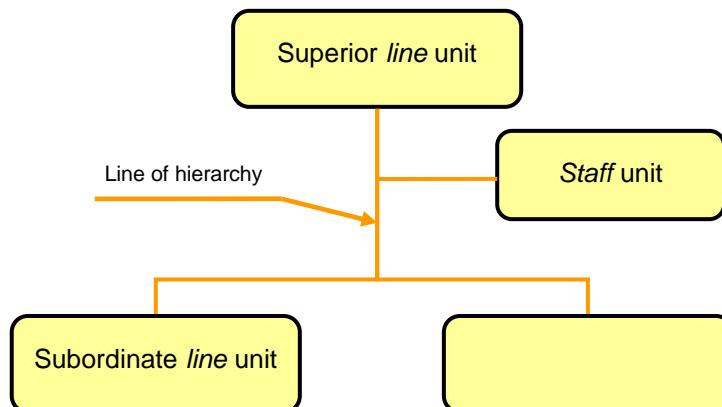
**- MANDATORY -**

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.

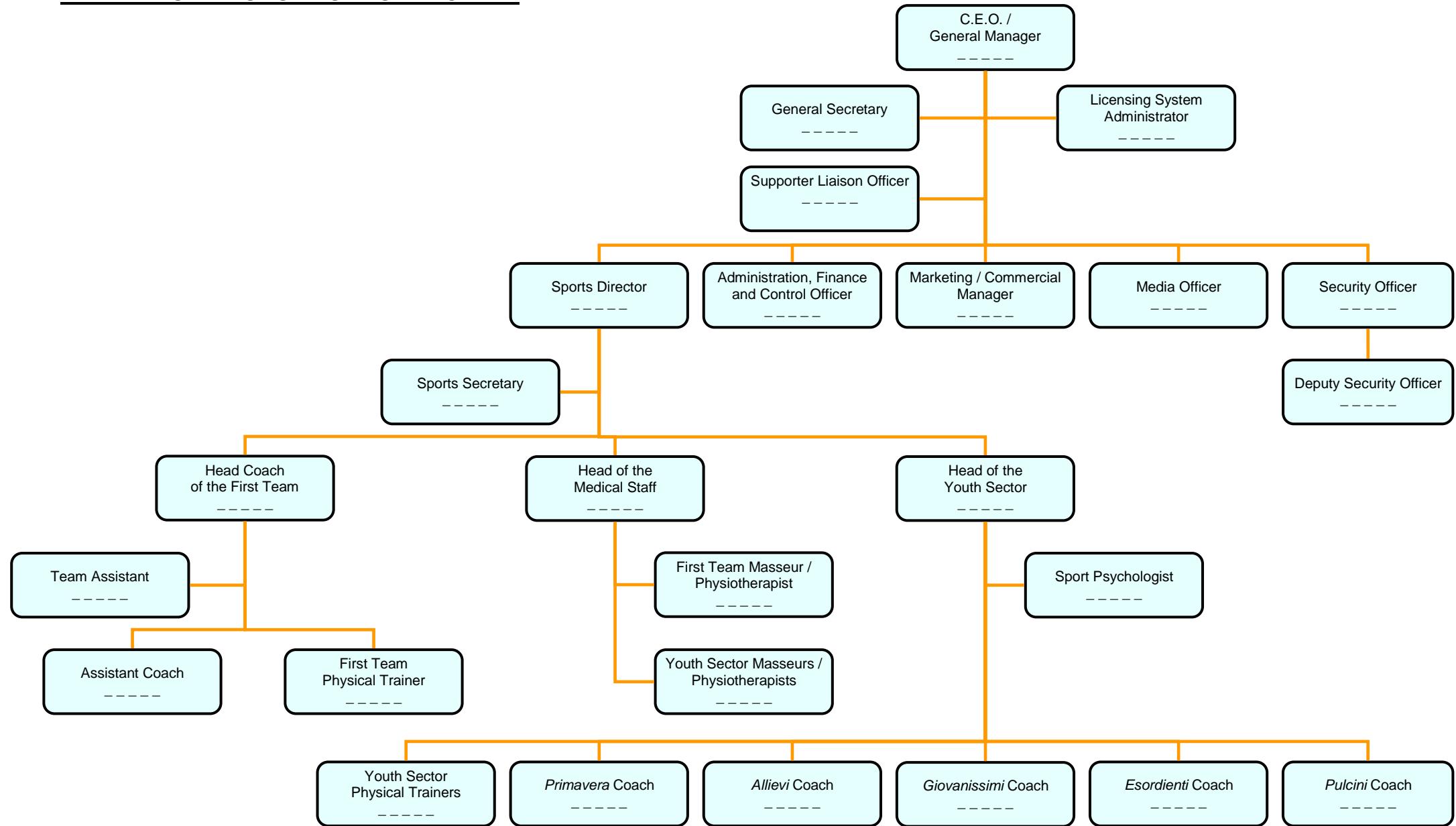
- First and second level hierarchies: in the attached example, the Physical Trainer of the First Team reports to the Head Coach of the First Team, who in turn reports to the Sports Director (first level hierarchy). It is obvious that the Physical Trainer of the First Team also reports to the Sports Director (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.

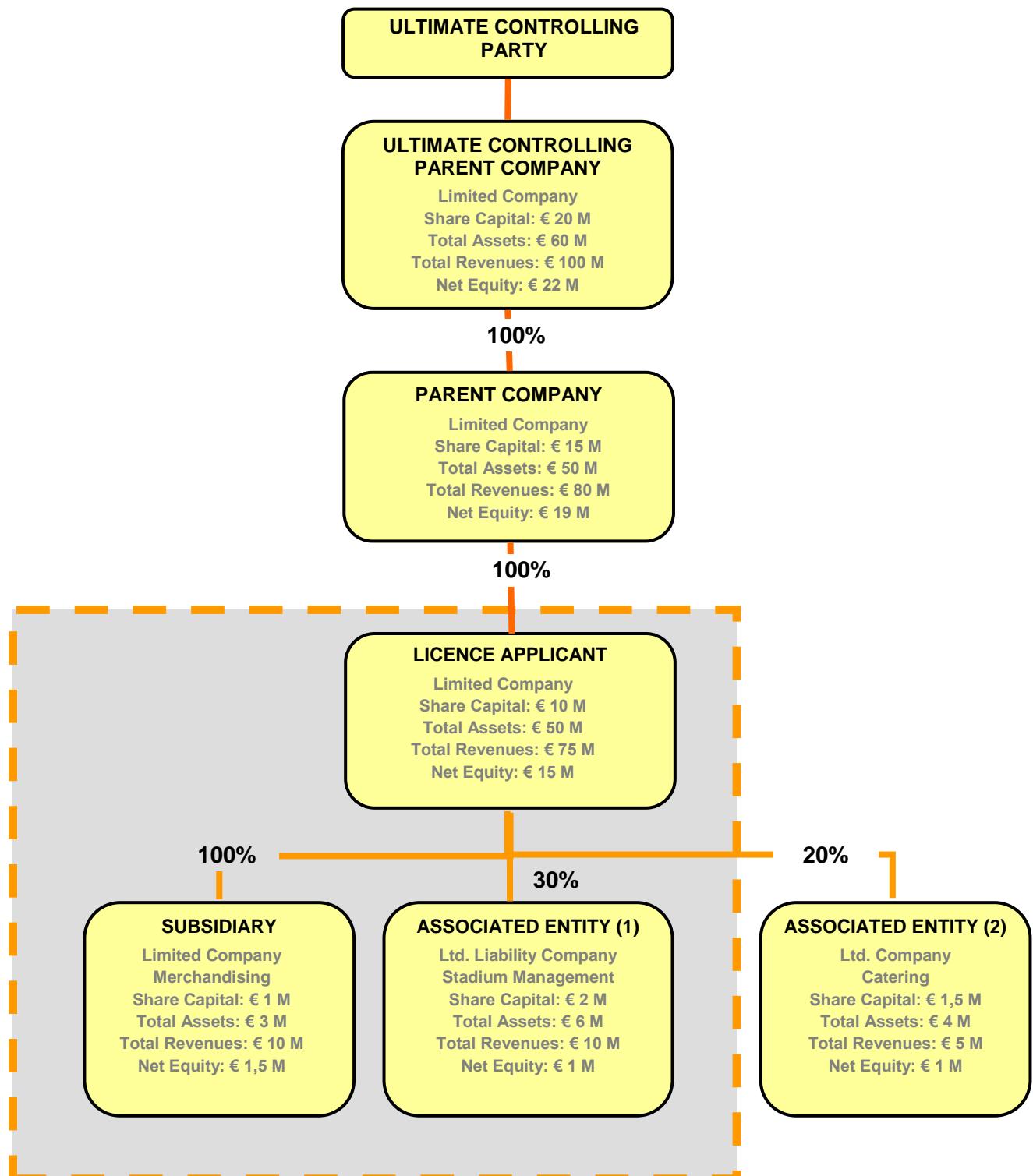
- The organisational chart and coordination mechanisms: the organisational chart is a graphical representation of the organisational structure, but not of the mechanisms of coordination, i.e. how various units operate together: teams, groups, committees, task forces, etc.
- Multi-level organisational 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.

**EXAMPLE OF AN ORGANISATIONAL CHART:**



**APPENDIX VI - Consolidation Perimeter**

**- 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 VII - Player Identification Table

**- MANDATORY -**

**N.B.: Aggregate figures marked by the symbol \* must be reconciled with the amounts entered for the corresponding items in the Annual financial statements.**

In the case of a Licence applicant that is required to provide supplementary documentation, as a result of the Annual financial statements not being in conformity with the principles and requirements prescribed by the Manual in relation to the accounting of "player registration costs", the aggregate figures marked by the symbol \* must be reconciled with the amounts indicated for the corresponding items in the restated Balance Sheet and Profit and Loss Account in accordance with Art. 14.4.6 of the Manual.