

CLUB LICENSING SYSTEM

MANUAL FOR MEN'S CHAMPIONSHIP

SUPERLIGA | 2022/2023



Preface by the President

For the second year in a row, the 3F Superliga is construed of 12 teams playing each other throughout the course of the 22 rounds of the regular season and the decisive playoffs of 10 rounds. In a matter of months, when evaluating the season 2021/2022, hopefully we will be looking back at plenty of excitement and highly intense matches, as was the case in last season. It is precisely this type of football we like to watch and want to support.

By setting out requirements to the sporting sector, the physical facilities in stadium and training grounds as well as the club administration, organisation and finances, the standards of all aspects of Danish elite football are promoted and improved which is one of the main objectives of the club licensing regulations.

Furthermore, through these minimum standards and requirements, we seek to reinforce the clubs' mutual competitiveness and their preconditions for performing well in European club competitions, raise the standards for football's actors, ensure responsibility, sustainability and transparency in club finances, ensure safety for everyone in stadium and ultimately, achieve a strong product for football fans and stakeholders, both in stadium and TV.

Certain licensing criteria are imposed by UEFA but many of the criteria, the clubs have helped define themselves. E.g. the so-called "away package" which was first introduced in 3F Superliga a few years back to improve the conditions for the away team and its fans. It was and is still nice to see how the clubs are taking responsibility and initiative to improve and develop matters within their own operations.

And so, it is yet again time for the annual submission of the club licence application. The application is processed by DBU's licensing bodies – the Licensing Committee and the Licensing Appeal's Committee – who make a decision to grant a club licence or to refuse the application if the conditions are not met.

You can read more on deadlines in the introduction of present manual. I would advise the clubs to start working on their licensing application well in advance and to please reach out to the Danish League administration or DBU's licensing administration if necessary and particularly in connection to a possible qualification for European club competitions.

I wish you the best of luck – with your licence application, the end of season and not least, the qualification for next year's 3F Superliga and UEFA club competitions.



Thomas Christensen,
President of the Board of the Danish League



Introduction

As stipulated in § 3.6 in the DBU Statutes, participation in the Superliga requires the club to be in possession of a licence granted by the DBU. Such licence is obtained on the basis of an application processed by the DBU Club Licensing Committee and in certain cases – upon appeal of rejection – by the Club Licensing Appeals Committee.

This manual lists the criteria based upon which a licence to the Superliga is granted. The criteria are separated into sporting criteria, stadium criteria, personnel and administrative criteria, legal criteria and financial criteria. Their purpose is to ensure that the clubs in the top tier league in Denmark are run professionally and responsibly with a sensible and transparent economy and focusing on the development of youth players and talents in the club. This helps promote sustainability and more competitiveness amongst the clubs. Simultaneously, the criteria will help the club infrastructure – physical and sporting infrastructure – to provide well-equipped and safe facilities to promote the stadium- and Match Day experience. This is beneficial to everyone in Danish football.

These rules and requirements are organized within the national club licensing system which derives from e.g. UEFA club licensing regulations, particularly UEFA Club Licensing and Financial fair Play regulations – Edition 2018 which set out requirements for participation in UEFA club competitions. As such, a licence to 3F Superliga – as a starting point – also constitutes a licence to Champion's league, Europa League and Conference League, however there are certain parameters on which a licence can be granted to 3F Superliga only. In that case, it will be expressly stated in the specific criterion/criteria.

The manual for the Superliga is based on last year's manual by the Danish League and the UEFA club licensing regulations. However, a few changes and additions have been made; , e.g. criteria requested during league meetings, by the administrator of each chapter, the licensing bodies, DBU, the danish league etc. which shall help heighten the standards in the Danish top tier league and promote the Superliga product.

Upon recommendation by the administration of the Danish League, the manual has been considered and adopted by the Board of the Danish League on its meeting on 16 December 2021 and by the Board of DBU shortly after.

It falls upon the clubs to apply for a club licence for the season 2022/2023 no later than **14 February 2022 at 12h00 AM**. This applies specifically to material related to the chapters 6, 7, 8 and 9, cf. to this manual's art. 5.3, para. 2. The clubs must upload the material required in each chapter of the manual, including attachments, in the electronic DBU club administration system, KlubOffice.

For clubs with financial year following the calendar year, the information on economy (chapter 10) must be uploaded in the electronic system **no later than eight calendar days after publication of the annual report, however no later than 31 March**

2021. For clubs with a different financial year than calendar year (odd financial year), the deadline is **no later than 14 March 2022.**

Upon receipt, the licensing manager forwards the material to the accountant, Roesgaard & Partners Statsautoriseret Revisionspartner-selskab, who ensures a professional and technical run-through of the club financials.

Please note that material uploaded during last year's application process, which remains unaltered, may be re-used and does not have to be re-uploaded. However, please ensure beforehand that there are indeed no alterations in the information.

Should the clubs have any questions regarding the chapters 1-5 or any general issues regarding the club licensing system, please contact licensing manager Michelle Gregersen via phone + 45 43 26 22 88 / + 45 30 80 14 01 or e-mail licenssystem@dbu.dk.

For questions pertaining to the chapters 6-9, please contact Peter Ebbesen, the Danish League, via phone +45 40 51 90 80 or e-mail peeb@df.dbu.dk or Julie Jöhnk Jørgensen, the Danish League, via phone +45 61 19 09 05 or e-mail juli@df.dbu.dk.

For specific questions regarding chapter 10 on economic minimum criteria, please contact Jesper Esman Andersen, Roesgaard & Partners, via phone +45 21 34 38 99 or e-mail jes@roesgaard.dk.

In order to ensure the continued development of the club licensing manuals and the club licensing system, we kindly anticipate any remarks to the content of the manual or to the licensing process.

For good measure, please note that this manual refers to the top division in Danish football as Superliga and not the Superliga sponsor name which prior to the season 2022/2023 is 3F Superliga.

This manual including annexes and declarations will be available on www.dbu.dk/turneringer-og-resultater/klublicens/superliga/ and www.divisionsforeningen.dk/love-og-regler.



Timeline for the Club Licensing Process:

Deadline for submission of applications	14 February 2022
Deadline for submission of chapter 10-material for clubs with odd financial year/non-calendar financial year	14 March 2022
Deadline for submission of chapter 10-material for clubs with calendar financial year	31 March 2022
Deadline for submission of declaration, cf. to chapter 10 regarding no overdue payables	31 March 2022 (and not before)
Deadline for submission of declaration, cf. to Articles 10.5.4, 10.5.5, 10.5.6 and 10.5.7	31 March 2022
Submission of statement by club management, cf. to Article 10.5.8	15 April 2022
Entering of data pertaining to FS – 2022.01 for UEFA (Level 1)	Information will follow
First meeting in the Club Licensing Committee	22 April 2022
DBU approval of FS – 2022.01 for UEFA (Level 2)	Information will follow
Second meeting in the Club Licensing Committee	2 May 2022
Latest publication of decisions to grant or refuse club licences	2 May 2022
Deadline for appeal of club licence refusal	16 May 2022
Meeting in the Club Licensing Appeals Committee	25 May 2022
Entering of data pertaining to CI-, BE- and OP – 2020.01 for UEFA (Level 1) (for clubs participating in UEFA competitions)	1 July 2022
DBU approval of CI-, BE and OP – 2020.01 for UEFA (Level 2) (for clubs participating in UEFA competitions)	15 July 2022
Submission of most recent annual financial statement cf. to 10.5.2 for clubs with odd financial year	30 September 2022

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- UEFA Annex VI – Minimum disclosure requirements for the financial statements
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- UEFA Annex IX – Licensor’s assessment procedures

Additional attachments

Available on

www.dbu.dk/turneringer-og-resultater/klublicens/superliga/ and
www.divisionsforeningen.dk/love-og-regler.

- DL *Criteria to Danish Football Stadiums – Latest edition*
- UEFA *Stadium Infrastructure Regulations – Edition 2018*
- UEFA *Safety and Security Instructions – Edition 2006*
- DBU A template form of the “Transfer Payables Table”
- DL/UEF
A *SLO Practical Guide to Supporter Liaison – Edition 2021*
- DBU Declarations
- UEFA *Club Licensing and Financial Fair Play Regulations – Edition 2018*

This Manual for the Superliga has been developed on the basis of the *UEFA Club Licensing and Financial Fair Play Regulations – Edition 2018*, and the DBU Statutes approved by the DBU General Assembly on 12 June 2021.

1.1 Glossary

The glossary below defines the terms that are used in this Manual.

Term	Definition
A Administration procedures	A Voluntary or mandatory process that may be used as an alternative to the liquidation of an entity, often known as going into administration. The day-to-day management of the activities of an entity in administration may be operated by the administrator on behalf of the creditors.
Agent/ intermediary:	A natural person who, for a fee or free of charge, represents players and/or a club in negotiations with a view to concluding an employment contract or represents clubs in negotiations with a view to concluding a transfer agreement.
Agreed-upon procedures:	In an engagement to perform agreed-upon procedures, an auditor is engaged to carry out those procedures of an audit nature to which the auditor and the entity in question 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 by 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.
Associate:	An entity, including an unincorporated entity such as a partnership, which is neither a subsidiary nor an interest in a joint venture and over which the investor has significant influence.
C Club licence:	Certificate granted by DBU confirming fulfilment of all minimum criteria by the club licence applicant as part of the admission procedure for entering UEFA club competitions.
Club licence applicant:	Legal entity fully and solely responsible for the football first team participating in national and international club competitions which applies for a club licence.
Club licensee:	Club licence applicant that has been granted a club licence by DBU.
Club licensor:	Dansk Boldspil-Union (DBU).
Club licensing criteria:	Requirements, divided into five categories (sporting, infrastructure, personnel and administrative, legal and finance), to be fulfilled by a club licence applicant for it to be granted a club licence.

Club licence season:	That period for which a club licence applicant has applied for/been granted a club licence. It starts the day following the deadline for submission of the list of licensing decisions by DBU to UEFA 29 May and lasts until the same deadline the following year.
Club monitoring requirements:	Requirements to be fulfilled by a licensee that has qualified for a UEFA club competition, not including the UEFA Women's Champions League.
Control:	The power to govern the financial and operating policies of an entity so as to obtain benefits from its activities. Control may be gained by share ownership, statutes or agreement.
Costs of acquiring a player's registration:	<p>Amounts paid and/or payable for the acquisition of a player's registration, excluding any internal development or other costs. They include:</p> <ul style="list-style-type: none"> a) Transfer fee and realised conditional transfer amounts related to the acquisition of players including training compensation and solidarity contributions, paid and/or payable to another football club and/or a third party to transfer the player's registration; b) Agents/intermediaries fee; or c) Other direct costs of acquiring the player's registration e.g. transfer fee levy.
D Deadline for submission of the application to the licensor:	The date by which DBU requires club licence applicants to have submitted all relevant information for their applications for the club licence.
E Event or condition of major economic importance:	An event or condition that is considered material to the financial statements of the reporting entity/entities (the entities within the licence application) and would require a different (adverse) presentation of the results of the operations, financial position and net assets of the reporting entity/entities if it occurred during the preceding reporting period or interim period.
F Future financial information:	Information in respect of the financial performance and position of the club in the reporting periods ending in the years following commencement of the UEFA club competitions.
G Government	Any form of government, including government agencies, government departments and similar bodies whether local or national.
Group:	A parent and all its subsidiaries. A parent is an entity that has one or more subsidiaries. A subsidiary is an entity, including an unincorporated entity such as partnership that is



		controlled by another entity (known as the parent).
H	Historic financial information:	Information in respect of the financial performance and position of the club in the reporting periods ending in the years prior to commencement of the UEFA club competitions.
I	Interim period:	A financial reporting period that is shorter than a full financial year. It does not necessarily have to be a six-month period.
	International Financial Reporting Standards (IFRS):	Standards and Interpretations adopted by the International Accounting Standards Board (IASB). They comprise: <ul style="list-style-type: none"> • International Financial Reporting Standards; • International Accounting Standards; and • Interpretations originated by the International Financial Reporting Interpretations Committee (IFRIC) or the former Standing Interpretations Committee (SIC).
J	Joint control:	The contractually agreed sharing of control over an economic activity, which exists only when the strategic financial and operating decisions relating to the activity require the unanimous consent of the parties sharing control (the venturers).
	Joint venture:	A contractual arrangement whereby two or more parties undertake an economic activity that is subject to joint control.
K	Key management personnel:	Persons having authority over and responsibility for planning, directing and controlling the activities of an entity, directly or indirectly, including but not limited to any director (executive or otherwise) of the entity.
L	List of licensing decisions:	List submitted by DBU to UEFA containing, among other things, information about the club licence applicants that have undergone the licensing process and been granted or refused a club licence by DBU's club licencing bodies in the format established and communicated by the UEFA Administration.
M	Materiality:	Omissions or misstatements of items or information are material if they could individually or collectively influence the decisions of users taken on the basis of the information submitted by the club. Materiality depends on the size and nature of the omission or misstatement judged in the surrounding circumstances or context. The size of nature of the item or information, or a combination of both, could be the determining factor.
	Minimum criteria:	Criteria to be fulfilled by a club licence applicant in order to be granted a club licence.
N	National accounting	The accounting and reporting practices and disclosures required

	practice:	of entities in Denmark.
P	Parties involved:	Any person or entity involved in the DBU club licensing system including DBU, Club Licence applicant, licensee and any individual involved on their behalf.
	Party:	A person or a legal entity
	Protection from creditors:	Procedures pursuant to laws or regulations whose objectives are to protect an entity from creditors, rescue insolvent entities and allow them to carry on running their business as a going concern. This process encompasses administration procedures and other insolvency proceedings (that might result in a compromise with creditors, bankruptcy or liquidation).
R	Reporting entity/entities:	A registered club and/or football company or group of entities or some other combination of entities which is included in the reporting perimeter/framework/licence application and which must provide DBU with information for club licensing purposes.
	Reporting period:	A financial reporting period ending on a statutory closing date, whether this is a year or not.
S	Season:	A season begins on the first day of the large transfer window and terminates 12 months later, according to FIFA RSTP. The competition year typically begins on 1 July and ends on 30 June. A licence is granted for the entire season provided it is not withdrawn during that period.
	Significant change:	An event that is considered material to the documentation previously submitted to DBU and that would require a different presentation if it occurred prior to submission of the documentation.
	Significant influence:	Ability to influence but not control financial and operating policy decision-making. Significant influence may be gained by share ownership, statute or agreement. For the avoidance of doubt, a party or in aggregate parties with the same ultimate controlling party (excluding UEFA, a UEFA member association and an affiliated league) is deemed to have significant influence if it within reporting period provides an amount equivalent to 30% or more of the licensee's total revenue.
	Stadium:	The venue for a competition match including, but not limited to, all surrounding properties and facilities (for example offices, hospitality areas, press centre and accreditation centre).
	Statutory closing date:	The annual accounting reference date of a reporting entity.
	Supplementary information:	Financial information to be submitted to DBU in addition to the financial statements if the minimum requirements for disclosure and accounting are not met.

The supplementary information must be prepared on a basis of accounting, and accounting policies, consistent with the financial statements. Financial information must be extracted from sources consistent with those used for the preparation of the annual financial statements. Where appropriate, disclosures in the supplementary information must agree with, or be reconciled to, the relevant disclosures in the financial statements.

T Training facilities: The venue(s) at which a club's registered players undertake football training and/or youth development activities on a regular basis.



1.2 Scope of Application

This manual provides the club licence applicant/licensee with information on the club licensing system for the Superliga and the UEFA club monitoring system (UEFA Club Licensing and Financial Fair Play).

1.2.1 Pursuant to § 3.6 of the DBU Statutes, participation in the Superliga is conditional upon each club possessing a club licence issued by DBU in accordance with this manual, except where Article 4.6 of this manual applies.

1.2.2 According to the regulations of the UEFA club competitions, participation in the UEFA club competitions is also conditional upon the club possessing a club licence issued by DBU in accordance with this manual, except where Article 4.7 of this manual applies.

The UEFA club monitoring requirements only apply to clubs qualified on sporting merits for the UEFA club competitions. For detailed information on UEFA club monitoring requirements, please refer to a separate manual provided by UEFA containing these regulations and to the *UEFA Club Licensing and Financial Fair Play Regulations – Edition 2018*, Part III.

1.2.3 This manual governs the rights, duties and responsibilities of all parties involved in the club licensing system and defines in particular:

- a) The minimum requirements to be fulfilled by DBU in order to act as the club licensor for the clubs in the Superliga, as well as the minimum procedures to be followed by DBU in the assessment of the club licensing criteria (cf. to chapter 2 in the manual).
- b) The club licence applicant and the club licence (cf. to chapter 4 in the manual).
- c) The minimum criteria in the five chapters (sporting, infrastructure, personnel and administrative, legal and financial criteria) to be fulfilled by an applicant in order to be granted a club licence by DBU (cf. to chapters 6 - 10 in the manual).

1.2.4 UEFA may grant an exception from the club licensing requirements in the UEFA competitions and within the restrictions stipulated in the *UEFA Club Licensing and Financial Fair Play Regulations 2018 Annex I*.

1.3 The Objectives of the DBU Club Licensing System

This manual aims:

- a) To further promote and continuously improve the standard of all aspects of football in Denmark and to give continued priority to the training and care of young players in every club.
- b) To ensure that clubs have an adequate level of management and organisation.
- c) To adapt clubs' sporting infrastructure to provide players, spectators and media representatives with suitable, well-equipped and safe facilities.
- d) To protect the integrity and smooth running of the Superliga and the UEFA club competitions.
- e) To allow the development of benchmarking for clubs in sporting, infrastructure,

personnel and administrative, legal and financial criteria throughout Denmark.

- f) To improve the economic and financial capability of the clubs, increasing their transparency and credibility.
- g) To place the necessary importance on the protection of creditors and to ensure that clubs settle their liabilities with employees, social/tax authorities and other clubs punctually.
- h) To introduce more discipline and rationality in club football finances.

1.4 How to Use This Manual

This manual is directly aimed at the clubs with the purpose to be a working document which is easily read and practical for the clubs.

1.4.1

The first chapters 1 - 5 describe the general conditions of the club licensing system. These five chapters are marked with blue in the colour-separated table of contents.

The following chapters 6 - 10 marked with red in the colour-separated table of contents contain the specific club licence criteria set out by the Danish League which are divided into the following five main categories.

Chapter 6 : Sporting criteria

Chapter 7 : Infrastructure criteria

Chapter 8 : Personnel and administrative criteria

Chapter 9 : Legal criteria

Chapter 10 : Financial criteria

Furthermore, enclosed with the manual are a number of annexes marked with grey in the colour-separated table of contents.

Additionally, there are a series of documents to the manual as well as declarations available on www.dbu.dk/turneringer-og-resultater/klublicens/superliga/.

The manual is drafted so as to enable the club to work with one chapter independently of the other chapters. Each chapter begins with a paragraph on objectives and benefits to the club.

In most aspects, the manual is a direct translation of the *UEFA Club Licensing and Financial Fair Play Regulations*, however the writing in *italic* below each criterion are additions made by the Danish League providing a supportive and explaining guide.

1.5 General Provisions

1.5.1 Annexes

The above referred annexes on www.dbu.dk/turneringer-og-resultater/klublicens/superliga/ constitute an integral part of this manual.

1.5.2.1 *Authoritative text and language of correspondence*

In case of any discrepancy in the interpretation of this manual between the English version and the Danish version, the English version prevails. This also applies during auditing.

1.5.2.2 All correspondence between UEFA and DBU/the club licence applicant/licensee on the other side must be in English. UEFA may request from DBU and the club licence applicant/licensee a certified translation of documents at their expense.

1.5.3 *Compliance audits*

1. UEFA and/or its nominated bodies/agencies reserve the right, at any time, to conduct compliance audits of DBU and, in the presence of DBU, the club licence applicants/licensees.
2. Compliance audits aim to ensure that DBU, as well as the club licence applicants/licensees have fulfilled their obligations as defined in this manual and that the club licence was correctly awarded at the time of the final decision of DBU.

1.5.4 *Implementing provisions*

This manual has been composed both in accordance with the DBU Statutes, in particular §§ 3.6 and 6.1 (12 and 13), § 9.9 (9), §§ 17.4, 17.5, 17.6, 19.1, 21.4, 24, 25, 26, 30, 31, 32.1, 33 and 35.3, the *UEFA Club Licensing and Financial Fair Play Regulations – Edition 2018* as well as the Elite Agreement para. 4.1.6, 4.1.7, 4.2 and 4.7 and in accordance with national law.

The Board of the Danish League (hereafter the Board) is competent to set out the content of this manual and to make any necessary decisions of alterations of this manual.

However, this manual cannot be amended during the licensing process, unless duly approved by UEFA.

1.5.5 *Adoption and entry into force*

This manual was adopted by the Board at its meeting on 16 December 2021. The Board of the Danish Football Association has approved the manual as concerns the requirements to clubs participating in UEFA competitions on 21 December 2021.

The manual comes into force for the season 2022/2023 and replaces all previous editions of the manual for the Superliga.

Chapter 2**DBU as Club Licensor****2.1 Introduction**

This chapter defines the role of DBU as licensor, as well as describes the structure of the related bodies (committees) and their functions.

2.2 Definition of the Licensor (DBU)

2.2.1 In its capacity as licensor, DBU appoints the members of the decision-making bodies. DBU must appoint a licensing manager who is responsible for the DBU licensing administration.

DBU implements and manages the necessary procedures for the detailed work laid down by the Danish League according to this manual.

2.2.2 DBU establishes the necessary licensing administration, responsible for performing the following tasks:

- a) Preparing, implementing and further developing the club licensing system.
- b) Providing administrative support to the decision-making bodies.
- c) Assisting in advising and monitoring the clubs during the season, including quarterly financial statements.
- d) Informing UEFA of any event occurring after the licensing decision which constitutes a significant change to the information previously submitted to DBU, including a change of legal form or legal group structure.
- e) Serving as the contact point for and sharing knowledge and expertise pertaining to club licensing matters with the licensing departments of other UEFA member associations and with UEFA itself.

2.2.3 At least one staff member or an external financial adviser must have a financial background and a diploma in accountancy/auditing recognised by the Danish Business Authority (Erhvervsstyrelsen). The DBU licensing administration has employed the services of Roesgaard & Partners.

2.2.4 Subject to the rules set forth in this manual, the Danish League defines the material to be provided by the clubs to DBU in accordance with this manual, and DBU assesses its compliance with the applicable criteria.

2.2.5 DBU guarantees all club licence applicants, licensees and other parties involved, professional secrecy and full confidentiality as regards the information which DBU gains knowledge of and access to. DBU, too, imposes the same obligations on the clubs and other parties involved.

Anyone involved in the licensing process or appointed by DBU must sign a confidentiality agreement before assuming his or her tasks.

2.2.6 DBU ensures equal treatment of all club licence applicants and licensees during and after the licensing process.

- 2.2.7** Subject to any deviations specifically required by the provisions of this manual, DBU ensures that the principles, procedures and legal safeguards of the Danish Public Administration Act are applied mutadis mutandis to all matters handled under this manual.

2.3 Definition of the Club Licensing Bodies

2.3.1.1 The club licensing bodies (decision-making bodies) comprise the following:

- a) The Club Licensing Committee pursuant to § 24 of the DBU Statutes.
- b) The Club Licensing Appeals Committee, pursuant to § 25 of the DBU Statutes.

Members of both committees are elected for a term of one year by the end of March at the latest according to the §§ 9.9 (8), 24.2 and 25.2 of the DBU Statutes.

The two committees are independent of each other for which reason a person may only be member of one of the two.

A member of one of these committees cannot concurrently be a member of any other DBU body, as stated in § 6.1 of the DBU Statutes.

A member of one of these committees may not act simultaneously as licensing manager, and members of the committees may not belong simultaneously to the management personnel of an affiliated club.

2.3.1.2 Members of the two committees must act impartially in the discharge of their duties.

A member or his or her substitute, if any, may not participate in the handling of a case in the event of a conflict of interest, or if doubts are raised as to his or her independence in relation to the club licence applicant.

A member's independence cannot be guaranteed if he or she or any member of his or her close family is:

- * a member of;
- * a shareholder of;
- * a business partner to;
- * a sponsor of; or
- * a consultant for

the club licence applicant.

The foregoing list is a guideline only and is not exhaustive.

The provisions of § 26 of the DBU Statutes apply in their entirety:

- 1) A member of a DBU body, including an appointed subcommittee, who, pursuant to chapter 2 of the Danish Public Administration Act regarding qualification, is legally disqualified in relation to a case may not participate in the handling of, nor in the decision-making with respect to the case in question.
- 2) The individual member shall be responsible for giving information himself/herself, about whether circumstances exist which may influence his/her legal qualification.
- 3) The question of whether a member is legally qualified, will be decided by the individual committee by simply majority. The member concerned may not be involved in the consideration of the issue regarding his/her or his/her legal qualification, nor in the decision-making in this respect.

2.3.2.1 The Club Licensing Committee (First Instance Body)

This committee assesses and determines:

- a) Whether the club licence can be issued to a club licence applicant based on the submitted information and in compliance with the provisions of this manual.
- b) Whether matters have surfaced entailing that an issued club licence should be withdrawn.
- c) Whether a club licence applicant is to be granted one or more individual exceptions for participation in the Superliga. (Does not apply to UEFA tournaments).

2.3.2.2 All decisions shall be communicated in writing, be signed by the chairman and be accompanied by the grounds for the decision. If the chairman is legally disqualified, the decision will be signed by all qualified members of the committee.

Furthermore, information should be provided about the date of the decision, the names of the participating committee members as well as the claims and conditions of the case to which reference was made.

2.3.2.3 Appeals against the decisions of the Club Licensing Committee may be lodged in writing including all the necessary evidence to the Club Licensing Appeals Committee. Any such appeal must be received by the DBU licensing administration no later than 14 calendar days after the club licence applicant's receipt of the Club Licensing Committee's decision which time limit must be stated in the decision. However, regarding the withdrawal of a licence or exception, deadline is seven calendar days after receiving the Licensing Committee's decision.

The letter of appeal may include information other than that cited in the Club Licensing Committee's consideration if it can be satisfactorily demonstrated that this information could not be produced for the Club Licensing Committee's consideration – or if new information documents a capital increase or capital improvement for the purpose of complying with the club licence criteria and/or ensuring the continued operations of the appellant.

2.3.2.4 The Club Licensing Committee is made up of a chairman, a vice-chairman and three other members, all of whom are elected at the General Assembly of DBU on recommendation of the licensing manager. At least one member must be an auditor holding a diploma recognised by the Danish Business Authority (Erhvervsstyrelsen) and at least one member must be a qualified lawyer.

Employees at the administration of the Danish League and DBU cannot be appointed as members of the committee.

A member of a committee under the Danish League or DBU cannot simultaneously be a member of the Club Licensing Committee.

A committee member retains his or her position until the General Assembly of DBU appoints a new member.

2.3.2.5 The committee forms a quorum when at least three members are present.

Committee meetings are chaired by the chairman and the committee makes its decisions by simple majority. In case of equal number of votes, the chairman has the deciding vote.

In the chairman's temporary absence, his or her duties and rights shall be assumed by the vice-chairman.

2.3.3.1 *The Club Licensing Appeals Committee (Appeals Body)*

This committee is responsible for making the final decisions following appeals against the written decisions of the Club Licensing Committee made by:

- a) A club licence applicant who has received refusal of a club licence by the Club Licensing Committee.
- b) A licensee whose club licence has been withdrawn by the Club Licensing Committee.
- c) The licensing manager of DBU.

2.3.3.2 All decisions must be communicated in writing and signed by the chairman and be accompanied by the grounds for the decision.

Information should also be provided about the date of the decision, the names of the participating committee members as well as the claims and conditions of the case to which reference was made, including the decision by the Club Licensing Committee.

2.3.3.3 The Club Licensing Appeals Committee may, if circumstances so warrant, submit a decision without stating grounds thereof. In such cases the club licence applicant or licensee will have seven calendar days from receipt of the decision to file with the Club Licensing Appeals Committee a written request for grounds. If a timely request for grounds is submitted by the club licence applicant or licensee, the grounds will be received no later than one month after time of submission of the request.**2.3.3.4** The decisions of the Club Licensing Appeals Committee on whether a club licence should be granted are final and may, accordingly, not be appealed.**2.3.3.5** The Club Licensing Appeals Committee is made up of a chairman, a vice-chairman and three other members, all of whom are elected by the General Assembly of DBU on recommendation of the licensing manager. At least one member must be an auditor holding a diploma recognised by the Danish Business Authority (Erhvervsstyrelsen) and at least one member must be a qualified lawyer.

DBU employees and employees at the Danish League may not be appointed as members of the committee.

Members of a committee within the Danish League or DBU cannot simultaneously act as members of the committee.

A committee member retains his or her position until the General Assembly of DBU appoints a new member.

2.3.3.6 The committee forms a quorum when at least three members are present.

The committee's meetings are chaired by the chairman and the committee makes its decisions by simple majority. In case of equal number of votes, the chairman has the deciding vote.

In the chairman's temporary absence, his or her duties and rights shall be assumed by the vice-chairman.

Chapter 3 Club Licensing Criteria, Disciplinary Matters, Exceptions and Replacements**3.1 Classification of Criteria**

3.1.1 The club licensing system contains three different types of criteria. They are either compulsory and must be fulfilled by the club licence applicants (A- and B-criteria) or non-compulsory criteria (C-criteria).

3.1.2 The three criteria are defined as follows:

A-criteria:

A-criteria must be fulfilled as stated and described in this manual. If the club licence applicant is incapable of fulfilling them as stated, the club licence applicant must be refused a club licence. Failure to comply with the criteria throughout the licensing season results in the commencement of a withdrawal process in accordance with Article 4.5.

The vast majority of criteria are A-criteria.

B-criteria:

B-criteria must be fulfilled as stated and described in this manual. The non-fulfilment of B-criteria does not in itself lead to a refusal of the club licence but may lead to a sanction, determined by the DBU Disciplinary Body, according to Article 3.2 of the manual.

C-criteria:

C-criteria are non-compulsory criteria and merely a recommendation (best practice) to the clubs to comply with the criteria on a for the club suitable date. As such, non-compliance of a C-criterion does not lead to a sanction, nor the refusal of a club licence.

3.2 Disciplinary Provisions and Sanctions

3.2.1 In order to ensure complete fulfilment of the criteria and procedures of this manual, the DBU Disciplinary Body has the authority to sanction any club licence applicant or licensee, pursuant to § 21.4 (2) of the DBU Statutes.

3.2.2 For non-fulfilment of B-criteria or obligations in the licensing system (e.g. submission of documents with incorrect or inadequate content, failure to meet its obligation to disclose certain information to DBU or non-respect of deadlines), the DBU Disciplinary Body may sanction the relevant club by imposing:

- a) A warning or reprimand, or
- b) A fine.

3.2.3 In recurring or severe cases, the DBU Disciplinary Body may submit a recommendation to the Club Licensing Committee that the club in question be deprived of the club licence or that the club licence be withdrawn even though the club in question may qualify for the club licence or for maintaining its club licence.

3.2.4 Appeals against the decisions made by the DBU Disciplinary Body, cf. to Article 3.2.2, may be lodged by the club in question with the DBU Appeals Instance, pursuant to the DBU Statutes § 19.1. Such appeal must be received by the DBU licensing administration no later than 14 calendar days after the club's receipt of the decision of the Disciplinary Body. According to § 13.12 of the DBU Statutes, a fee



determined by the Board of DBU may be charged for handling the appeal.

3.2.5 According to § 32.1 of the DBU Statutes, appeals against disciplinary decisions made by the DBU Appeals Body may be lodged with the Appeals Body of the Sports Confederation of Denmark within four weeks after receipt of the decision, unless such action is prohibited under § 32.2 of the DBU Statutes.

3.2.6 In addition to what is stated in Article 3.2.2 of this manual, if a club provides incorrect or inadequate information or fails to comply with its obligation to disclose certain information, cf. to Article 4.3.c), including fails to comply with its obligation to disclose certain information within a stipulated deadline, the DBU club licensing administration may impose a financial sanction on the club.

Each offence results in a financial sanction of DKKR 5.000 to be withdrawn from the financial contribution which the club receives for its licence application.

This is an administrative measure which cannot be appealed.

3.3 Exception Policy

3.3.1 *Exception granted by DBU*

If a club licence applicant does not fulfil one or more A-criteria due to local circumstances beyond the control of the club licence applicant, the decision-making bodies may grant the club licence applicant an exception. However, see Article 3.3.2 below.

The exception applies for one season but may be renewed for the subsequent season if the club licence applicant is able to document actual initiatives to fulfil the criteria. Such exception applies only to participation in the Superliga and, accordingly, does not apply to participation in UEFA club competitions.

An application for such exception must reach the DBU licensing administration concurrently with the club licence applicant's club licence application at the latest.

3.3.2 Regarding stadium criteria

At no time can there be exceptions from the stadium requirements. However, please cf. to Article 4.6.1 and 4.6.2. That means all requirements in this manual regarding stadium must be met in order for a licence to be issued.

The club licence applicant must be able to prove the fulfilment of all requirements at the time of the application for a licence or no later than at the beginning of the season for which a licence is applied for, i.e. 1 July 2022. Thus, no exception from the stadium requirements may be granted, even though the club is able to prove that the requirements will be met as a whole or partially during the season for which a licence is applied.

3.4 Forced Relegation After Refusal of Club Licence etc.

3.4.1.1 If a club (club licence applicant) already playing in the Superliga qualifies for the Superliga for the next season on sporting merit but fails in obtaining the required club licence or in obtaining an exception under Article 3.3 prior to the upcoming

season, the relegation from the Superliga will be suspended for the highest ranking club in the Superliga (group stage) among the relegating clubs provided, however, that this club has itself been granted the required club licence or exception. This highest ranking club amongst the relegating clubs will then remain in the Superliga and the club failing in obtaining the required club licence or exception will be forcibly relegated to the 1. division in the upcoming season.

- 3.4.1.2** If two clubs (club licence applicants) already playing in the Superliga qualify for the Superliga for the next season on sporting merit but fail in obtaining the required club licence by the decision-making bodies under the licensing procedure set out in this manual or in obtaining an exception under Article 3.3 prior to the upcoming season, the relegation from the Superliga will be suspended for the two highest ranking clubs in the Superliga (group stage) provided, however, that these clubs themselves have been granted the required club licence or exception. These two relegating clubs will then remain in the Superliga and the clubs failing in obtaining the required club licence or exception will be forcibly relegated to the 1. division in the upcoming season.
- 3.4.1.3** If, after having followed the forced relegation policy described in Articles 3.4.1.1 and 3.4.1.2 above, it proves impossible to fill all the Superliga places in the upcoming season with clubs that have either managed to obtain the required club licence or the exception pursuant to Article 3.3, such places in the Superliga shall be filled by clubs from the 1. Division. In this situation, the empty places will be filled by the non-promoted highest ranking club or clubs that have been granted the required club licence for the 1. division in the upcoming season.
- 3.4.2** If a club is forcibly relegated to 1. division for the upcoming season (cf. to Articles 3.4.1.1 or 3.4.1.2), the club's application will be processed as an application for the 1. division according to the *Manual for 1. division – Danish National Championship*, cf. to Article 5.3 (12,13,14 and 15).
- 3.4.3** If one or more clubs (club licence applicants) qualify for the Superliga for the next season on sporting merit and obtain the required club licence by the decision-making bodies under the licensing procedure set out in this manual or obtain an exception under Article 3.3 prior to the upcoming season, but the club licence or exception is withdrawn immediately prior to the first match round or later during the competition by the Club Licensing Committee or the Club Licensing Appeals Committee, the Disciplinary Body must decide either:
- a) To exclude the club or clubs without a club licence or exception from the competition and then begin or continue the competition with correspondingly fewer teams, or
 - b) To begin or continue the competition with all 12 teams and impose a sanction pursuant to Article 3.2 of this manual or in the form of a point deduction.

Exclusion from participation in the competition before start of season, cf. to a) of this Article, results in forced relegation for the club to 1. division. Relegation will then be suspended for the highest ranking of the relegated club from the Superliga, cf. also to the procedure in Article 3.4.1.1.

If the club does not meet the criteria for a licence in 1. division, the procedure in Manual for 1. division Article 4.3.2.1 must be followed and the club is forcefully relegated to 2. division.

Chapter 4 General Provisions Applicable to the Clubs under the Licensing System**4.1 Introduction**

4.1.1 This chapter outlines the application for and withdrawal of club licence as well as the definition of the club licence applicants and their general responsibilities.

The chapter also describes the procedures to be applied when a club is promoted from the 1. division and, consequently, has not undergone the DBU licensing process for the Superliga as outlined in this manual.

Finally, this chapter describes the procedures to be applied when a club qualifies for one of the UEFA club competitions on sporting merit without having undergone the DBU licensing process for the Superliga as outlined in this manual.

4.2 Definition of the Club Licence Applicant and Three-Year Rule

4.2.1 A club licence applicant may only be a football club (in short, a “club”) which is a legal entity fully responsible for the football team participating in national and international club competitions and which is either:

- a) A club, as defined in § 5.2.2 of the DBU Statutes, or
- b) An affiliated third party as defined in § 5.2.3 of the DBU Statutes.

4.2.2 The applicant club, as defined in Article 4.2.1, must – at the start of the club licence season – have lasted for at least three consecutive years. Any change to the club licence applicant’s legal form, legal group structure (including a merger with another entity or a transfer of football activities to another entity) or identity (including the changing of its headquarter, name or colours of player’s kit) during this period to the detriment of the integrity of a competition or to facilitate the licence applicant’s qualification for a competition on sporting merit or its receipt of a club licence is deemed an interruption of the three-year rule within the meaning of the provision above.

4.3 General Responsibilities of the Club Licence Applicant

The club licence applicant assumes full responsibility for the participation in national and international competitions and for the fulfilment of the criteria for receiving and maintaining the club licence.

The club licence applicant is particularly responsible for ensuring that:

- a) All players are registered with DBU, cf. to Article 6.4.2, and that they, if they are professional players, possess a written player contract with the club licence applicant, cf. to Article 6.4.3.
- b) DBU is provided with all necessary information and/or documents relevant to proving that the licensing obligations have been fulfilled, as such obligations relate to the sporting, infrastructure, personnel and administrative, legal and financial criteria set out in Chapters 6 – 10. The club licence applicant must also ensure that DBU is provided with all other documents, relevant for decision-making.

- c) Any event occurring after the submission of the licensing documentation to DBU, representing a significant change to the information previously submitted must be promptly notified to DBU, i.e. no later than seven working days after the event occurred (including a change of legal form or legal group structure or identity). This applies both before and after a licence has been granted.

4.4 Application

4.4.1 Application

A club licence applicant must apply for a club licence for the league in which the club is playing at the time of the application, regardless of its position in this league in the season 2021/2022.

A club licence season lasts a year and runs from the day after deadline for the DBU submission to UEFA of licensing decisions and expires on the date of the same deadline the year after, i.e. end of May until end of May next year.

A club is considered a “club licence applicant” until a club licence has been issued by DBU. Once DBU has granted a club licence, the club becomes a “licensee”.

DBU issues an invitation to the relevant clubs to, in a timely manner, apply for a club licence in writing and within a specific deadline. The application must contain a specific declaration by the club that it intends to fulfil and observe the club licensing criteria.

- 4.4.2** Only clubs and affiliated third parties, as defined in §§ 5.2.2 and 5.2.3 of the DBU Statutes, may apply for and receive a club licence. Individuals may not apply for nor receive a club licence.
- 4.4.3** The status of a club, professional or amateur, is not relevant for the issuance of a club licence.
- 4.4.4** The club licence expires without prior notice at the end of the period for which it was issued.
- 4.4.5** The club licence cannot be transferred to another club or third party without DBU’s prior approval.
- 4.4.6** If an applicant is not granted a club licence, Article 3.4 will apply.

4.5 Withdrawal

- 4.5.1** DBU’s decision-making bodies may withdraw a club licence during the season if one or more of the conditions for its issuing are no longer satisfied, including if one or more A-criteria are no longer fulfilled, or the club violates any of its obligations contained in this manual. The items below contain a step-by-step review of the detailed procedure of a possible withdrawal of the club licence.

1. The DBU licensing administration will contact the licensee regarding requests for information/underlying documents which DBU wishes to receive. The licensee will have seven calendar days from the dated request by the DBU licensing administration until the DBU licensing administration

- must have received the requested information.
2. At this point, three possibilities exist for continued case administration:
 - a) If all documents have been filled out and received by DBU within the time limit specified in item 1, the licensing manager will sort, register and forward each main field (chapter) for consideration by the administrator for the particular chapter or chapters. The detailed process subsequently continues from item 3.
 - b) If the documents are received by DBU within the time limit specified in item 1, but have not been filled out properly, the DBU licensing administration will contact the licence applicant in order to agree on the next steps to take, e.g. request for information, underlying documents, questionnaire or lacking forms. The licensee has a maximum of five calendar days in which to deliver the material requested by the licensing manager. The detailed process continues in the form of an individual process.
 - c) If the documents essentially are not submitted to DBU within the deadline specified in item 1, the detailed process subsequently continues from item 7.
 3. The responsible case officers will review the documents for their particular field and check that all criteria set by the Danish League have been fulfilled. Subsequently, such officers submit a report to the licensing manager, including their motivated recommendations, within five calendar days after receipt.
 4. At this point, two possibilities exist for continued case administration:
 - a) The licensing manager checks that the material submitted by the case officers is complete and has been returned to DBU within the time limit specified in item 3. The detailed process subsequently continues from item 5.
 - b) If a case officer within a field has identified matters that necessitate additional information, the licensing manager will contact the licensee in question. The licensee has a maximum of five calendar days to deliver the material requested by the licensing manager. The detailed process continues in the form of an individual process.
 5. Based on the case officers' reports, the DBU licensing manager evaluates the club licence applicant in order to identify any problem areas that may require additional investigation.
 6. At this point, two possibilities exist for continued case administration:
 - a) If the licensing manager does not identify areas which require further control, he will prepare a complete, motivated recommendation for the Club Licensing Committee. This recommendation also contains issues identified during any visit at the applicant's. The recommendation must explain and conclude whether withdrawal of the club licence is recommendable or not. The detailed work process subsequently continues from item 7.
 - b) If an identified issue necessitates further actions by the licensing manager, e.g. contacting the licensee once again, the detailed process will continue in the form of an individual process. The licensee has a

maximum of five calendar days to deliver the material requested by the licensing manager.

7. The licensing manager sends his submissions to the Club Licensing Committee which will make its decision of withdrawal or not within five calendar days at a maximum.
8. Before making its decisions, the committee may request additional information from the licensing manager and from the licensee, for instance by inviting them to a meeting. The licensee may choose to be represented by a legal assistant.
9. The decision of the Club Licensing Committee must be in writing and must, if it is a withdrawal of club licence, contain a detailed explanation of the reason(s) for the withdrawal.
10. Upon withdrawal of the club licence, the club licensee in question may lodge an appeal in writing with the Club Licensing Appeals Committee, according to Article 2.3.3.1 within seven calendar days.

An appeal, including a preliminary notice of appeal, shall have suspensory effect.
11. The Club Licensing Appeals Committee must review the written appeal and make its final decision no more than five calendar days after receiving the appeal. As stated in Article 2.3.3.4 of this manual, this decision is final and may not be appealed.

- 4.5.2** The club licence is automatically withdrawn if the licensee, for any reason, during the season, is declared bankrupt or files for bankruptcy itself, cf. to § 33 of the DBU Statutes.
- 4.5.3** A club licence will be withdrawn if the club licence applicant has failed to submit its financial statement within the deadline for approval at the ordinary general assembly and submission pursuant to the *Companies Act*.
- 4.5.4** If a licensee has its club licence withdrawn due to other reasons than bankruptcy, Article 3.4.2 will apply. If it is withdrawn due to bankruptcy, § 33 of the DBU Statutes will apply.
- 4.5.5** As soon as a club licence withdrawal is envisaged, DBU must inform UEFA accordingly.

4.6 Participation in the Superliga without a Club Licence

4.6.1 *Upon promotion from the 1. division*

A club can only be promoted from the 1. division to the Superliga if the club has received a club licensing for the 1. division.

Clubs promoted from 1. division to the Superliga cannot be identified, until the DBU licensing process for the upcoming season has been completed. Accordingly, these clubs do not need to fulfil the aggregate criteria outlined in this manual, but must only comply with the regulations below.

- 4.6.2** Within a time limit determined by the DBU licensing administration, each of the promoted clubs must instead submit the following to the DBU licensing administration:
- a) Documentation that the stadium used by the club for its home matches in the Superliga is equipped with a floodlighting system in accordance with Article 7.4.10 in this manual.
 - b) Documentation that the stadium used by the club for its home matches in the Superliga is equipped with pitch heating sufficient to ensure that the field of play is playable on any matchday during the whole season, according to Article 7.4.13 in this manual.
 - c) Documentation for the fulfilment of the other stadium requirements, cf. to chapter 7 of this manual, at season start at the latest.
 - d) An action plan for training of club coaches where they only meet the criteria of 1. division.
 - e) A revised budget including assumptions.

- 4.6.3** If, at this point in time, the stadium does not meet the above Article 4.6.2 criteria a) - e), the club must confirm that the five criteria will be fulfilled no later than at season start of the year for which a licence is applied, i.e. 1 July 2022.

If the club still has not fulfilled one or more of these criteria and on this basis, or other reasons, has not been granted a club licence under the licensing procedure set out in this manual, the club will be forcibly relegated to the 1. division in the upcoming season. It is a prerequisite for a subsequent promotion to the Superliga (due to own sporting reasons or a forced relegation from the Superliga of another club) that the club in question has met the above Article 4.6.2, criteria a) - e), prior to the first match round of the Superliga.

The DBU club licensing administration reserves the right to demand additional information from the club, including additional information significant uncertainty of going concern during the licence season.

- 4.6.4.1** If a club already playing in 1. division and previously played in the Superliga on sporting merit again qualifies for participation in the Superliga, but does not meet the criteria in this manual's Articles 4.6.1 and 4.6.2, criteria a) - e), the club is not promoted to the Superliga (cf. to Article 4.6.3), but may continue to play in 1. division. As a result, relegation from the Superliga will be suspended for the highest ranking club amongst the relegated clubs, provided, however, that this club has itself been granted the required club licence or exception under Article 3.3. This highest ranking club amongst the relegated clubs will then remain in the Superliga and the club already playing in 1. division remains in 1. division in the upcoming season.

- 4.6.4.2** If two clubs already playing in 1. division and both previously played in the Superliga on sporting merit again qualify for participation in the Superliga, but do not meet the criteria in this manual's Articles 4.6.1 and 4.6.2, criteria a) - e), the clubs are not promoted to the Superliga (cf. to Article 4.6.3), but may continue to play in 1. division. As a result, relegation from the Superliga will be suspended for the highest ranking two clubs amongst the relegated clubs, provided, however, that these clubs themselves have been granted the required club licence or exception under Article 3.3. These two relegated clubs will then remain in the Superliga and the two clubs already playing in 1. division remain in 1. division in the upcoming season.

- 4.6.4.3** If, after having followed the policy in the preceding articles 4.6.4.1- 4.6.4.2, it still proves impossible to fill all the Superliga places in the upcoming season with clubs that have either managed to obtain the required club licence or exception pursuant to Article 3.3, the empty Superliga places shall be filled by clubs from the 1. division. The empty place or places will then be filled by the highest ranking non-promoted clubs that have been granted the required club licence for the 1. division in the upcoming season.

4.7 Special Permission for Participation in UEFA Club Competitions without a Club Licence

- 4.7.1** If a club qualifies for one of the UEFA club competitions on sporting merit but has not undergone the DBU licensing process to enter Superliga (and the UEFA club competitions) pursuant to this manual, e.g. by winning the Cup, DBU may – on behalf of such club – request from UEFA the extraordinary application of the UEFA club licensing system.
- 4.7.2** For details on the process and on how the club and DBU should approach the situation, please refer to Article 15 (Special permission) and Annex IV of the *UEFA Club Licensing and Financial Fair Play Regulations – Edition 2018*.
- 4.7.3** Based on such an extraordinary application, UEFA may grant special permission to the club to enter the corresponding UEFA club competition subject to the relevant UEFA club competition regulations. Such an extraordinary application applies only for the season in question.

Chapter 5**Application and Approval Procedures****5.1 Introduction**

This chapter outlines the application and approval procedures which the club licence applicants and DBU must apply when submitting and considering the material, prepared by the club licence applicants in accordance with the chapters 6 - 10, i.e. the five chapters marked in red in the table of contents.

Reference is also made to the general administrative rules embodied in Article 2.2.7.

5.2 Main Points of the Procedure

5.2.1 Each chapter of the club licence applicant's material is reviewed by the DBU licensing administration who submits the individual chapters and comments, if any, for consideration by persons possessing special professional knowledge within their particular field (licensing experts). The aggregate material now supplemented with the professional assessment and recommendation is subsequently presented to the Club Licensing Committee.

5.2.2 Such pre-determined work procedures enable the club licence applicants to provide adequate documentation that they have considered all criteria set up by the Danish League and subsequently submitted their application material for clear and transparent consideration.

5.2.3 The work procedures also enable DBU to administer its club licensing system in a speedy, appropriate and efficient way with decisions being made by an independent body and without losing the flexibility which should always be prevalent in administrative work.

5.3 The Detailed Process of the Procedure

The items below contain a step-by-step description of the detailed application and approval procedures applicable to the club licence applicants as well as DBU.

1. The administration of the Danish League prepares the manual for the Superliga and accompanying guidance written in *italics*. The manual will be uploaded at www.dbu.dk/turneringer-og-resultater/klublicens/superliga/ and www.divisionsforeningen.dk/love-og-regler. The clubs will be notified when the manual is ready for download via the homepage.
2. The club licence applicants prepare the application material and upload it in the club administration tool, KlubOffice, by no later than 14 February.

However, the time limit for submitting financial information (chapter 10) is as follows:

For clubs with financial year following the calendar year, disclosures on financial affairs must reach the DBU licensing administration within eight calendar days after publication of the annual report, however no later than 31 March. For

clubs with a different financial year (odd financial year), the deadline is 14 March.

3. When the application material submitted by the club licence applicants is received, the DBU licensing administration checks that this material has been filled out in a correct and satisfactory way, and that all material has been received by the date specified in item 2.
4. At this point, three possibilities exist for continued case administration:
 - a) If all documents have been filled out and received by the licensing manager within the time limit specified in item 2, the licensing manager will sort, register and forward each main field (chapter) for consideration by the persons appointed on the basis of their special professional knowledge as the responsible case officers for their specific fields. The detailed process subsequently continues from item 5.
 - b) If the documents are received by DBU within the time limit specified in item 2, but have not been filled out properly, the DBU licensing administration will contact the club licence applicant in order to agree on the next steps to take, e.g. request for information, underlying documents, questionnaire or lacking forms. The detailed process continues in the form of an individual process.
 - c) If the documents essentially are not submitted to DBU within the deadline specified in item 2, the detailed process subsequently continues from item 7.
5. The responsible case officers will review the documents for their particular field and check that all criteria set by the Danish League have been fulfilled. Subsequently, such officers submit a report to the licensing manager including their motivated recommendations by 12 March. However, the time limit applicable to the person responsible for financial matters extends to ten calendar days before the scheduled meeting of the Club Licensing Committee.
6. At this point, two possibilities exist for continued case administration:
 - a) The licensing manager checks that the material submitted by the case officers is complete and has been returned to DBU within the time limit specified in item 5. The detailed process subsequently continues from item 7.
 - a) If a case officer within a field has identified matters that necessitate additional information, the licensing manager will contact the club licence applicant in question. The detailed process continues in the form of an individual process.
7. Based on the case officers' reports, the licensing manager evaluates the club licence applicant in order to identify any problem areas that may require additional investigation.
8. At this point, two possibilities exist for continued case administration:
 - a) If the licensing manager does not identify areas which require further control, he will prepare a collected, motivated recommendation for the Club Licensing Committee. This recommendation must also contain issues identified during any visit at the applicant's. The recommendation should



- explain and conclude whether the granting of the club licence is recommendable or not. The detailed work process subsequently continues from item 9.
- b) If an identified issue necessitates further actions by the DBU licensing manager, e.g. contacting the club licence applicant once more, the detailed process will continue in the form of an individual process.
9. Exactly seven calendar days prior to the Club Licensing Committee having their first meeting regarding its licensing decision, the club licence applicant must submit a signed letter of representation to the DBU licensing administration, according to Article 10.5.8. This letter shall specify whether any events or conditions have occurred which are or may be of financial importance to and which have or may have a negative impact on the club licence applicant's financial position since the presentation of the latest audited annual report or interim financial statements.
10. The Club Licensing Committee shall receive the recommendations from the licensing manager at least seven calendar days prior to the first scheduled meeting of the Committee.
11. Before making its decisions, the Committee may ask for additional information from the DBU licensing administration and from the club licence applicants, for instance by inviting them to a meeting. The club licence applicants may choose to be represented by a legal assistant.
12. The Club Licensing Committee shall make its final decision by 4 May at the latest. The decision shall be in writing and shall, if it is a refusal, contain a detailed explanation of the grounds for the refusal. The decision shall be kept under wraps (cf. to item 15 in this paragraph).
13. Upon refusal of a club licence, the club licence applicant in question may lodge a written appeal with the Club Licensing Appeals Committee, according to Article 2.3.3.1.
14. The Club Licensing Appeals Committee shall review the appeal and make its final decision by 24 May at the latest. As stated in Article 2.3.3.4 this decision is final and cannot be appealed.
15. Following the final decision of any appeal case by the Club Licensing Appeals Committee, the outcome of the decision will be published on the DBU website, as a starting point 30 mins. after notification of the club/clubs. However, if the club is in the form of a stock exchange listed company, publication will not take place until after the club has released a company statement informing of refusal of a club licence. Please confer to the ethical rules of stock exchange stipulating that a club is required to report to the Stock Exchange immediately after any event affecting the quotation.
- Club licence applicants have a duty to keep their club licence status under wraps in the time between the first meeting of the Club Licensing Committee and until the results of the decisions of the Club Licence Appeals Committee have been published on the DBU website.
16. At the very end of the licensing process, DBU provides UEFA with a list of its

licensing decisions. This list shall be submitted by 29 May at the latest.

17. DBU's club licensing administration can throughout the season follow up on every paragraph if so desired.
18. Clubs who have their Superliga club licence application rejected, and whose appeal is not upheld, must submit the points based on which a Superliga licence was rejected for processing for 1. division along with a revised budget and assumptions by no later than 14 calendar days after receiving notification of the decision passed by the Club Licensing Committee.

Clubs in danger of relegation may advantageously prepare this on advance.

Regarding the DBU club licensing administration and the Club Licensing Committee, the same deadlines and access to appeal apply as those for revocation of a licence, (cf. to Manual for 1. Division Article 4.5).

Chapter 6**Sporting Criteria****6.1 Introduction**

For the future of football, it is absolutely necessary to have a broad selection of footballers available who have the skills and motivation necessary to become professional players. Therefore, it is important to foster the youth development programmes and attract more and better players who can be developed to match an international level.

6.2 Objectives

The sporting criteria to be fulfilled by the club licence applicants are intended to ensure:

- * Investment in quality-driven youth development programmes.
- * That the clubs hire educated and qualified coaches for their youth teams in order to improve the quality of the training.
- * That youth players receive a football education and are encouraged to follow a non-football education.
- * That medical care and medical examination is offered to youth players.
- * Fair play and respect on and off the pitch, and that a common understanding of refereeing matters is sought by the persons involved in a match, i.e. the players of the opposing team, coaches, referees and officials.

6.3 Benefits to the Clubs

6.3.1 The first and main benefit of the sporting criteria is the development of talented players for the clubs' first squads.

6.3.2 The criteria help the clubs by establishing a parameter for proper conditions surrounding the players and their development.

The programmes for improving relations and respect amongst players, coaches, referees and officials support the idea of fair play and respect on and off the pitch.

6.4 Criteria Applicable to the Clubs

The sporting criteria to be fulfilled by the club licence applicant in order to be granted a club licence are specified below:

6.4.1 *Approved youth development programme****A-criterion***

The club licence applicant must have a written youth development programme approved by DBU in order to be granted a club licence. DBU must verify the implementation of the programme and evaluate its quality.

The youth development programme must include at least the following:

- a) Objectives and youth development philosophy.
- b) Organisation of the youth sector (organisational chart, bodies involved, relations to club licence applicant, youth teams, etc.).
- c) Personnel (technical, medical, administrative etc.) and the minimum qualifications required.
- d) Infrastructure available to the youth sector, that is training and match facilities.
- e) Financial resources (available budget, contribution by the club licence applicant, players or local community, etc.).
- f) Football education programme for the different age groups (playing skills, – technical, tactical and physical skills).
- g) Education programme on the *Laws of the Game* – newest edition.
- h) Education programme on anti-doping.
- i) Education programme on integrity (matchfixing, ethics, moral, anti racism etc.). See, if necessary: <https://www.dbu.dk/media/14973/dbu-adfaerdskodeks-2020.pdf>.
- j) Medical support for youth players, including medical checks and maintaining medical records.
- k) Review and feedback process of results and achievement of the objectives set out.
- l) Duration of the programme; at least three years but no more than seven.

The club licence applicant must ensure that:

- m) Every player involved in its youth development programme has the possibility of attending mandatory school education in accordance with Danish law.
- n) No player involved in its youth development programme is prevented from continuing his non-football education, i.e. supplementary school education or apprenticeships.

DBU must evaluate and verify to UEFA the implementation of the approved youth development programme.

The club licence applicant must prove fulfilment of this criterion by answering a selection of questions in the Youth Manual – Boys (the manual always applicable for the club licensing year).

Therefore, in the Youth Manual – Boys the questions which the club must answer are clearly marked with read in the left margin. These answers, and only the answer to each of the marked questions, must be submitted to DBU by no later than 14 February along with the rest of the application documents in order to be granted a club licence for the Superliga. Should DBU find these answers to be satisfactory, DBU will regard these answers as documentation that the criterion a) - n) are fulfilled.

Please note, however, that when applying for a youth licence, the above-stated selected answers must be re-submitted to DBU, as they – of course – are a part of the collected application material based on which a youth licence shall be granted.

The specific approval is conditioned by the fulfilment of the following criteria:

The club licence applicant must have at least four youth teams within its legal entity, another legal entity included in its company structure or a club affiliated to its legal entity:

- a) At least two youth teams within the age range of 15 - 21 years.
- b) At least one youth team within the age range of 10 - 14 years.
- c) At least one youth team below the age of 10 years.

Each youth team (except of the Under-10s), must take part in an official competition or programme played at national or local level and recognised by DBU.

As documentation, the club licence applicant must copy a list/a form of the club's youth teams registered for a local competition and DBU's competitions from the website www.dbu.dk. This list must be enclosed the complete application material from the club.

6.4.2

Registration of players

A-criterion

The club licence applicant (and its registered club) must ensure that all of its players, i.e. all players above the age of ten, are registered with DBU as stipulated by the *FIFA Regulations for the Status and Transfer of Players*.

The club licence applicant must confirm that the registered club or the club licence applicant itself has entered this essential player registration along with all required information in KlubOffice.

6.4.3

Contract with professional players

A-criterion

The club licence applicant must have a written contract with all of its professional players as stated in the *FIFA Regulations on the Status and Transfer of Players*. According to the DBU Statutes §§ 17.4.3 and 17.5 and the *Elite Agreement*, the Danish League must ensure that DBU's standard contracts are used in the conclusion of contracts, that the Danish League receives copies of all contracts concluded and approves or refuses them.

The applicant must also comply with paragraph 4 of the Circular no.12 of 2021 by the Danish League regarding third part ownerships.

The club licence applicant must ensure that all agreements with contract players are rested with the club and that the Danish League has received a copy thereof. Upon request by the Danish League, the club copy of an agreement must be sent to the Danish League without undue delay.

As documentation for the fulfillment of the above, a by the management signed declaration must be uploaded to DBU. There is no need to submit information on salary, insurance lists or other personal information such as CPR number!

6.4.4***Medical care of players*****6.4.4.1*****Medical criteria pertaining to first squad players
A-criterion***

The club licence applicant must ensure that all players eligible to play for its first squad undergo an annual medical examination in accordance with the criteria laid down by the DBU Medical Committee and the regulations of UEFA club competitions, including the *UEFA Medical Regulations*.

The club licence applicant must submit a declaration to DBU that all players of the club's first squad have undergone the annual medical examination. The declaration is available on www.dbu.dk/turneringer-og-resultater/klublicens/superliga/.

All players expected by the club to play on the first squad must have undergone this annual examination in due time for the declaration to be submitted to DBU on 24 February 2022. The declaration must be dated and signed by the club doctor and the club president authorized to sign for the club. A list of names of the players who have undergone such medical examination must be enclosed. Those are the players permitted on the Players' A List and Players' B List, cf. to § 14.2 of the Regulations for the Danish National Championship.

On the contrary, the medical journal of each player must not be submitted to DBU but shall remain with the club. The medical journal is titled "Physical examination – journal" and is available on www.dbu.dk/turneringer-og-resultater/klublicens/superliga/.

Please be aware that medical journals contain sensitive personal data which must be processed in the strictest confidence and in compliance with national legislation.

6.4.4.2***Medical criteria pertaining to players over the age of 12
B-criterion***

Apart from the criterion in Article 6.4.4.1, the licence applicant must ensure that all players above the age of 12 within the legal entity and perimeter of the applicant undergo an annual medical examination pursuant to the relevant regulations by DBU and in accordance with national legislation.

All players above the age of 12 in the club applying for a licence within the licence applicant fall under this article, i.e. in practice typically the club's U17 and U19 players. However, these players fall under the scope of Article 6.4.4.1 above, if they are part of the club's first squad

This does not require the same excess level of medical examinations as for the first squad.

This article may apply to up to 40 additional players in each club, we recommend an early start to the required examinations and no later than after qualification to UEFA competitions. However, please note that as this is a B-criterion, it must be fulfilled according to the provisions of this manual and failure to do so may result in a sanction by the Disciplinary Body, cf. to Article 3.1.2.

The club licence applicant must, no later than 24 February 2020, submit a declaration to DBU that the club's players over the age of 12 falling under the scope of this article have undergone this medical examination.

The declaration must be dated and signed by the club doctor and the club president authorized to sign for the club. A list of names of the players who have undergone such medical examination must be enclosed the declaration.

However, the medical journal of each player must not be submitted to DBU but shall remain with the club.

Please be aware that medical journals contain sensitive personal data which must be processed in the strictest confidence and in compliance with national legislation.

The declaration is available on www.dbu.dk/turneringer-og-resultater/klublicens/superliga/.

Please be aware that all players selected for the youth national teams must have undergone an annual medical examination in order to be eligible in UEFA national team competitions. The examination shall include e.g. an echocardiography and electrocardiogram performed by a cardiologist. This should be in due course to ensure that the player is examined no later than at the time of selection.

6.4.5

Laws of the Game – increased awareness of such laws

B-criterion

During the year prior to the club licence season, the club licence applicant must take part in a session organised by DBU on increasing the awareness of the *Laws of the Game*. As a minimum, the first squad captain/his replacement as well as the head coach of the first squad/his assistant must participate in this meeting.

The club is more than welcome to organise a session for the whole team to increase the awareness of the *Laws of the Game*, but as a minimum they have to attend the meeting above.

The DBU Referee Committee draws up the detailed guidelines and date for such meeting organised by DBU.

This meeting is expected to be held in the end of April or the beginning of May. The clubs will receive an invitation typically during the month of January.

6.4.6

Racial equality and anti-discrimination practice and CSR

B-criterion

The club licence applicant must establish and apply a policy to combat racism and discrimination within football in accordance with Article 45.4 of the *UEFA Safety and Security Regulations – Edition 2019* which contains a 10-points' plan for countering racism and discrimination in connection with football matches.

In addition, clubs are encouraged to support and take active part in the campaign about fair play and respect organised by DBU's fair Play/CSR team in connection with matches taking place on specific dates.

The clubs are encouraged to familiarize themselves with and adopt the gambling policy mutual to DBU, DIF, Team Danmark and Anti Doping Danmark, aiming towards preventing addictions in elite sports environments, available at: www.dbu.dk/turneringer-og-resultater/love-og-regler/adfaerd-spil-og-doping/lu-domani/.

The club licence applicant must confirm that such a policy exists and that the criteria is met. Additionally, the club is requested to confirm that it has knowledge of the above-mentioned ten-points' plan.

6.4.7***Protection of young players******A-criterion***

The licence applicant must establish and apply measures in accordance with any relevant UEFA guidelines to safeguard and protect the welfare of young players and ensure that they are in a safe environment when participating in activities organised by the licence applicant.

The licence applicant must confirm to DBU the fulfilment of the requirement above.

6.4.8***Marketing and Fan Engagement******C-criterion***

The licence applicant should in its licence application, as part of the basis for a decision, submit a marketing plan for the upcoming season which as a minimum must include the following:

- An Annual Marketing Wheel illustrating an overview of the activities and campaigns planned for the season
- A Match Day Plan with a template for scheduled activities on Match Day, including a Fan Engagement Plan
- A plan for digitalisation/content plan (including social medias etc.), if possible annually

The above is merely a recommendation for the clubs in order to promote structured efforts in the area and to set out minimum standards in the Superliga.

If the recommendation is followed, this should be confirmed to the DBU licensing administration including a confirmation that this information may be shared with the danish league. However, see also Article 2.2.5 of this manual pursuant to which licensing material is processed confidentially.

Chapter 7

Infrastructure Criteria

7.1 Introduction

7.1.1 The criteria laid down by the Danish League applicable to the club licence applicant as regards its stadium and training facilities are stated below.

Such criteria are based on the following documents:

a) *Criteria Applicable to Danish Football Stadiums – Latest edition.*

This document defines the minimum requirements which the stadium must fulfil for matches in the Superliga.

b) *The UEFA Stadium Infrastructure Regulations – Edition 2018.*

These regulations define the minimum requirements which the stadium must fulfil for matches in the UEFA club competitions.

c) *The UEFA Safety and Security Regulations – Edition 2006.*

These regulations define the club's duties and responsibilities in order to safeguard the safety and security of everyone present, as well as of the stadium, its facilities and installations.

7.1.2 The club licence applicant must notify DBU whether the stadium it uses for its home matches meets the criteria set out in *Criteria Applicable to Danish Football Stadiums – newest edition* and, consequently, may be used for matches in the Superliga, however please cf. to Article 7.4.1.

7.1.3 The club licence applicant must also notify DBU whether its stadium meets the criteria set out in the *UEFA Stadium Infrastructure Regulations – Edition 2018* and, consequently, may be used for matches in the UEFA club competitions. The stadium must at least fulfil the *Stadium category 2* of the classification in these regulations.

7.1.4 If a club licence applicant does not own the stadium, (a) written agreement(s) with the owner(s) of the stadium(s) which the club licence applicant intends to use must be enclosed with its club licence application. Such agreement(s) must provide that the stadium(s) may be used for matches in the Superliga and in the UEFA club competitions.

The stadium(s) concerned must meet all minimum requirements specified in the applicable DBU/Danish League and UEFA regulations.

7.1.5 The club licence applicant must have training facilities available throughout the year which as a minimum meet the criteria stated in Articles 7.5.2 - 7.5.7 of this manual.

If the club licence applicant does not own the training facilities, (a) written agreement(s) with the owner(s) of the training facilities which the club licence applicant intends to use must be enclosed with its club licence application in order for the club licence to be granted. The club licence applicant must also confirm that the training facilities are open all year and may be used by all of the applicant's teams.

- 7.1.6** The licence applicant/licensee must comply fully with the provisions of Article 4.3, criterion c) regarding duty of information to DBU.

7.2 Objectives

The purpose of the descriptions in the above-mentioned publications is to ensure:

- * That spectators are provided with a safe, comfortable and friendly environment.
- * That media and press representatives are able to perform their job in an appropriate and correct way.
- * That the players of the club licence applicant are offered suitable training facilities to help them improve their skills.

7.3 Benefits to the Clubs

- 7.3.1** The descriptions mean that the stadium owner will always know in which category the stadium belongs, since representatives of DBU and the Danish League will inspect and categorise each stadium.

- 7.3.2** A stadium of high quality in all respects will attract more spectators and, thus, financial resources to the owner and/or the club licence applicant. It will allow for the financing of future stadium facilities and will be a considerable source of income for the club licence applicant. Finally, a considerable number of spectators at a stadium will contribute to matches being played in a pleasant atmosphere.

7.4 Stadium Criteria

7.4.1

A-criterion

In order to obtain the club licence, the club licence applicant must fulfil the following criteria:

- a) The club licence applicant must have a stadium available for its matches in the Superliga and in the UEFA club competitions. The stadium must be situated within the territory of Denmark and approved by DBU/the Danish League.
- b) If the club licence applicant is not the owner of the stadium, it must provide a written contract with the owner(s) of the stadium(s).
- c) It must be guaranteed that the stadium can be used for the club licence applicant's home matches in the Superliga and in the UEFA club competitions during the club licence season.
- d) The stadium must fulfil the minimum requirements defined in *Criteria Applicable to Danish Football Stadiums – Latest edition* and in the *UEFA Stadium Infrastructure Regulations – Edition 2018* and must be classified at least as a UEFA category 2 stadium according to the regulation.*
- e) For matches in the Superliga and UEFA club competitions, the field of play

– regardless of material – must be in a condition which is safe both from a safety perspective and a sporting perspective.

- f) Stadion must, essentially, be closed and untransparent or in some other way, gatherings of spectators must be prevented during the match.

The club must submit the name of its available stadium: Its own stadium or a leased stadium or notification that they intent to lease a stadium and confirmation that such agreement will be made. This must be uploaded along with answers to the criteria stated in a) - e) including stadium category as well as all agreements; dated and signed by both authorised persons of parties.

Attention!

In order to get access to and be available in European club competitions a stadium must be a category 2 stadium. However, please note that this criterion is tightened in case the club advances in the European competitions. Accordingly, a category 2 stadium is sufficient for Qualification Rounds 1 and 2. Should the licence applicant get further than Qualification Round 2, matches cannot be played in this stadium, see the table below.

UEFA Champions League:

Rounds	Stadium Category #
Q1	2
Q2	2
Q3	3
Playoff	4 + illuminance level B
Group stage	4 + illuminance level A

UEFA Europa League:

Rounds	Stadium Category #
Q1	2
Q2	2
Q3	3
Playoff	3
Group stage	4 + illuminance level B

National Team Matches.

Rounds	Stadium category #
Group stage	4 + illuminance level B

Additionally, please see [UEFA regulations](#).

7.4.2

Stadium – regulatory requirements

A-criterion

A stadium must fulfil the requirements stated in the building licence issued for the stadium concerned.

New constructions at the stadium shall comply with the requirements specified in generally applicable building regulations, including the Danish Building Statute and the Danish Building Regulation, in order to ensure that the stadium is constructed and designed to provide safety in respect of fire, security and health.

When participating in UEFA club competitions, the club licence applicant must also observe the provisions of the *UEFA Safety and Security Instructions – Edition 2019* and submit a safety and security certificate.

A safety and security certificate must be drawn up and submitted to UEFA. The certificate may not be older than one year old at the time of the club entering the UEFA club competitions.

The club must confirm to DBU that the stadium fulfils the above-mentioned criterion.

7.4.3

Stadium – safety conditions

A-criterion

The following provisions form an integral part of the regulatory requirements:

- * All parts of the stadium and its stands, including entrances, exits, stairways, doors, passages, roofs, all public and private areas and rooms, etc. must comply with the safety standards.
- * All public passages and stairways in the spectator areas must be painted in bright colours (e.g. yellow) as must all gates leading from the spectator areas into the playing area and all exit doors and gates leading out of the stadium.
- * The club licence applicant must establish procedures to the effect that all public passages, corridors, stairways, doors, gates, etc. are kept free of any obstructions that could impede the free movement of spectators during a match.
- * All exit doors and gates at the stadium and all gates leading from the spectator areas into the playing area must open outwards, away from the spectators and remain unlocked while spectators are at the stadium. All such doors and gates must be attended at all times by a specially appointed steward to guard against abuse and ensure immediate escape routes in the event of an emergency evacuation. In order to prevent illegal entry or intrusion, the doors and gates may be fitted with a locking device which can be operated simply and quickly by anyone from within. Under no circumstances are they to be locked with a key when spectators are at the stadium.
- * In order to protect persons on the pitch or elsewhere at the stadium from being struck by lightning, the stadium must be equipped with the appropriate safety devices.
- * All escape routes at the stadium must be passable, i.e. entirely empty and tidy and illuminated to ensure that people are able to travel safely through them. Placement of any kind of fixtures or other objects in the escape routes is not permitted.
- * It is essential that the club licence applicant hosting the match and the club licence applicant's safety organisation are able to communicate with spectators inside and outside the stadium by means of a sufficiently powerful and reliable public-address system (loudspeakers) and/or by a scoreboard

and/or a big screen.

The club must confirm to DBU that the stadium fulfils all requirements set out in the referred regulations, cf. to Article 7.1.1., a) - c).

7.4.4

Stadium – emergency and evacuation plan

A-criterion

Every year, an emergency plan must be uploaded.

The emergency plan, which is to be prepared by the club licence applicant's safety authorities, must always be kept up to date. As a minimum, it shall include:

- * An evacuation plan.
- * An alarm plan (alerting and co-operation with the authorities).
- * A telephone list.
- * A log.

The local emergency service may be involved in the preparation of the emergency and evacuation plan.

The club must confirm to DBU that such plan exists. An updated plan must be uploaded to DBU every year. If there are no changes to the former plan, this may be re-uploaded. Furthermore, an emergency plan must be uploaded pursuant to changes made in stadium which may necessitate this.

7.4.5

Defibrillators and first aids in stadium

A-criterion

At stadium, there must always be a minimum of:

1. Defibrillators

- a) Two mobile defibrillators which are transported around stadium in two separate, visible and easily available groups of e.g. first aids or controllers,

or

- b) Four fixed-mounted defibrillators, one in each stand, located visibly and easily accessible.

Notwithstanding however the criteria is met, there must always be a defibrillator placed in or near the technical area.

2. First aids

An appropriate number of first aids spread evenly around stadium, however no fewer than two. First aids must be visible and identifiable in the crowds.

The licence applicant must confirm to DBU the fulfilment of the criterion above.

The clubs must, themselves, pay for the expenses of defibrillators, but may consider municipal financing or financing via Trygfonden who has financed the mounting of defibrillators throughout the country.

What constitutes an appropriate number of first aids depends on the specific circumstances, including the number of spectators and the nature of the match, including whether it is a high-risk match etc.

7.4.6.**Ambulance agreement
C-criterion**

The licence applicant should enter into an emergency agreement with a nearby hospital to deliver an ambulance service in case of accidents on Match Day.

The above is merely a recommendation. If the club meets the recommendation, such agreement should be confirmed in the application material to DBU.

7.4.7**Cover of stands
C-criterion**

All stands should be covered.

The licence applicant should – along with the rest of the application material – submit a stadium plan in which all stands appear.

The above is merely a recommendation which will become an A-criterion as from the season 2028/2029.

The Danish League and the clubs are working on a Vision 2028 plan for which the ambition is that all Superliga stadiums be covered in all four stands and appear closed and with a short distance between the field of play and the spectator area.

Notes on cover of stands:

In stadiums with minimum capacity (10.000 spectators), at least 80 % of the spectators must be positioned under cover. Measurement is done from the outer edge of the roof to the pitch and vertically towards the nearest row of seats or place for standing.

In stadiums with larger capacity, a minimum of 8.000 spectators must be positioned under cover.

Notes on the definition of “closed stadiums”:

The stadium must be closed in all corners in order to resist the wind. If the stadium construction is not closed, the corners may e.g. be closed as follows:

- *With an earth mound*
- *With iron or steel constructions*
- *With plexiglass*
- *By a wall or another building construction*

As a starting point, the height of such construction should equate to the stand construction.

The competence to approve a stadium project falls upon the competition administrator who performs an individual and specific analysis based on local and municipal observations.

7.4.8**Stadium – field of play/pitch****7.4.8.1****Field of play dimensions and surface and safety distance**

A-criterion

For matches in the Superliga, the field of play must have the dimensions of 105 meters x 68 meters.

Matches in this competition must be played on natural turf or on artificial turf provided that such artificial turf meets the international requirements.

The safety distance between the field of play and the nearest physical device or measure (e.g. fences or boards) must be at least 2 meters in the side and 3 meters in the back line. The safety area may be another material than turf, however there can be no difference in the level and no sharp edges.

The club licence applicant must confirm the size of the playing field and, concurrently, inform DBU if it is made of natural or artificial turf. Simultaneously, fulfilment of the safety distance criterion must be confirmed.

7.4.8.2**Standards for artificial turf****A-criterion**

Pitches made of artificial turf must meet the criteria set out in FIFA Quality PRO. A FIFA Quality PRO Certificate must be uploaded with the licence application.

The certificate is acquired for one year at a time. The certificate must be valid at the time of the licence application and must be uploaded along with the application. Upon expiry of the certificate before or during the season, the club must ensure a new certificate before the current one expires.

7.4.8.3**Standards for natural turf and hybrid****B-criterion**

With the licence application, the licence applicant must upload a test report of the pitch as well as a maintenance plan.

If the club does not pass the pitch test for the league, a renovation plan must be uploaded addressing how the conditions related to the non-passed parameters will be improved.

The licensing manager assesses whether or not all material has been uploaded and registers whether or not a pitch has passed the test and if so, whether the pass is based on the aggregate average and/or two or more hard parameters; including notes which hard parameters they are.

Reference is made to the newest edition of the report "Tilstandskrav – Konceptudvikling af tilstandskrav til stadionbaner i Superligaen" (Condition Criteria – Conceptual Development of Condition Criteria to Stadium Pitches in the Superliga).

A pitch not passing the test in two successive seasons and not passing the test on two or more hard parameters and/or the aggregate average in two successive tests, will result in non-compliance with the B-criterion and disciplinary sanctions. Regarding the hard parameters, the criterion is considered not to have been met when one non-passed parameter is the same in two successive non-passed reports.

7.4.9**Stadium – capacity****7.4.9.1****Minimum stadium capacity****A-criterion**

The minimum capacity of a stadium must be 10.000 spectators for Superliga

matches of which at least 3.000 spectators must be individually seated. This criterion may also be met at a closed stadium by ensuring a capacity of at least 6.000 spectators of which at least 4.000 must be individually seated.

All seats must be comfortable and anatomically shaped with a 30 centimetres high backrest when measured from the floor. The seats must be numbered and fixed to the floor and be breakage proof and fireproof.

The club licence applicant must confirm, first, its spectator capacity in seats and standing spaces, the number of fans of the home team and the away team respectively and lastly, that all seats are designed and equipped as described in the above.

7.4.9.2

Capacity in the away section

A-criterion

The away section must have a capacity of at least 1.000 spectators.

If the atmosphere-creating fans of the home team are given places to stand and not sit, at least half of the away fan section (minimum 500 places) must be offered the same.

The capacity in the away section must be “upscaled” to a minimum of 5 % of the entire stadium capacity in case the away team so requests no later than 22 calendar days prior to the match. (In the event the match date is announced less than 22 calendar days prior to the match, the deadline for such request is 48 hours). In this event, the away team must guarantee the home team financial coverage equivalent to 75 % of the capacity.

The capacity in the away section must be “downscaled” in the event the home team makes such request to administrator no later than 14 calendar days prior to the match and the administrator, at the same time, estimates it to be an extraordinarily huge demand on home tickets combined with a reluctant interest from the away team.

The club licence applicant must confirm, first, its spectator capacity in seats and standing spaces, the number of fans of the home team and the away team respectively and lastly, that all seats are designed and equipped as described in the above.

7.4.9.3

VIP lounge

A-criterion

Regardless of the stadium capacity, there must be at least 300 VIP seats at stadium with an undisturbed view of the field of play.

It must be possible to walk to the indoor area directly from the VIP area both before, during and after the match. The entire VIP area must have an undisturbed view of the field of play.

The licence applicant must, to document the fulfilment of the criterion above, along with the rest of the application material submit a stadium plan in which the VIP area appears.

7.4.10

Stadium – floodlighting system

A-criterion

The stadium must have installations for a floodlighting system that is in compliance with *Criteria Applicable to Danish Football Stadiums – Latest edition* on the quality of a Danish football stadium.

For matches in the Superliga, a floodlighting system is required which maintains a minimum average illuminance of 1.000 lux vertically towards the main camera in accordance with *UEFA Floodlighting Guide 2004** or 1.200 lux horizontally in accordance with *UEFA Stadium Lighting Guide 2016*, level C. However, the recommendation is 1.400 lux horizontally in accordance with level B.

A negative deviation of 5% is allowed in Superliga alone.

The recommendation of 1.400 lux horizontally is linked to the UEFA minimum requirement for most of the matches in the UEFA club competitions.* See specification for measuring below.

In addition, an emergency installation is required for matches in the UEFA club competitions. Such a back-up power supply system must be able to provide the pitch at least two-thirds of the normal light intensity values.

The club licence applicant must ensure that the installations for the floodlighting system are maintained. As proof that the floodlighting system has the above required light intensity values, the club licence applicant must submit a measurement of the horizontal (Eh) and the vertical (Ev) light intensity value over the pitch to DBU. The measuring must be done by the municipal technical administration or by another competent company. The measuring must be performed in accordance with the requirements set out in the UEFA Stadium Lighting Guide 2016 chapter 20 – UEFA Pitch Illumination Test Report or in accordance with the UEFA Floodlighting Guidelines 2004 if the floodlighting system is created accordingly.

- Guiding specification for the measurement of the 1.000 lux (UEFA Floodlighting Guidelines 2004):

Eh (average horizontal lighting): --- lux

Uniformity:

U1H (Umin/Umax): > 0,6
U2H (Umin/Uaverage): > 0,7

Ev (average vertical lighting towards the main camera): > 1.000 lux

Uniformity:

U1V (Umin/Umax): > 0,4
U2V (Umin/Uaverage): > 0,6

Glare: GR < 50

- Guiding specification for the measurement of the 1.200 lux (*UEFA Stadium Lighting Guide 2016*, level C)

Ev (average horizontal lighting): > 1.200 lux

Uniformity:

U1H (Umin/Umax): > 0,4
U2H (Umin/Umax): > 0,6

Ev (average vertical lighting in all four directions): > 750 lux

Uniformity:

U1V (Umin/Umax): > 0,35
 U2V (Umin/Uaverage): > 0,45

Glare: GR < 50

- Guiding specification for the measurement of the 1.400 lux (UEFA Stadium Lighting Guide 2016, level B):

Eh (average horizontal lighting): > 1.400 lux

Uniformity:

U1H (Umin/Umax): 0,5
 U2H (Umin/Uaverage): 0,7

Ev (average vertical lighting in all four directions): > 1.000 lux

Uniformity:

U1V (Umin/Umax): 0,4
 U2V (Umin/Uaverage): 0,5

Glare: GR < 50

The measurement and result thereof must be enclosed with the rest of the application material and submitted to DBU. The measurement in Superliga may not be older than two years, from 14 February the year in which the club applies for a club licence.

The measurement for UEFA club competitions may not be older one year from start of the season. If the measurement is older than 1 July 2021 and the licence applicant qualifies for UEFA's club competitions, a new measurement must be conducted.

** Please note that fulfilment of the criteria via UEFA's 2004 guidelines only grants access to Superliga. Measurement in accordance with UEFA's 2004 guidelines is not sufficient to meet the criteria for participation in UEFA competitions and therefore, an UEFA licence cannot be granted based on this measurement.*

7.4.11

Lighting and ground coating around stadium

C-criterion

All access roads to and from stadium should be passable and illuminated. The licence applicant should submit a stadium plan along with the rest of the application material in which the access roads appear.

The above is a C-criterion but will become an A-criterion along with further specifications, expected within the next few years.

7.4.12

TV screens in stadium and highlights

A-criterion

There must be at least two big screens inside stadium, on which match highlights (from this and simultaneous matches in the same round) are shown along with any half time entertainment and match data. The screens must be able to function as score board and clock, and for communication if stadium is not equipped with two boards.

The screens must be up-to-date and be of a sufficient size and quality to be clearly visible to all spectators in stadium.

Instead of the above, there may be one big screen of a suitable size and quality so that it covers the need for all spectators satisfactorily.

Furthermore, highlights from simultaneous matches and other matches in the same round of the Superliga must be shown on screens located around stadium.

As part of the positive match experience, highlights from the stadium big screens must be visible to the atmosphere-creating fans of the away team.

They must show as many highlights as possible and as a minimum the goals. This is an A-criterion only applicable to the clubs already having big screens at their stadiums.

The club must confirm the fulfilment of the criterion above.

7.4.13

Speaker and sound B-criterion

Stadium must be equipped with an appropriate number of speakers. They must be able to give a warning sound if so required by the emergency authorities.

The club must confirm the fulfilment of the criterion above.

7.4.14

Emergency power backup – sound and light B-criterion

There must be emergency backup for the stadium sound and lighting system in case of a power cut.

The club must confirm the fulfilment of the criterion above.

7.4.15

Stadium – pitch heating A-criterion

The stadium must be equipped with pitch heating to ensure that the field of play is playable on any Match Day throughout the season.

The club licence applicant must confirm that such heating system lies under the pitch.

7.4.16

The away team

7.4.16.1

Stadium – conditions for the away team A-criterion

In order to improve the fan experience for the away fans at stadium and to ensure equal treatment of fans of both teams, the following conditions must be met.

The club licence applicant must confirm compliance with the criteria in this Article 7.4.15 and – where physical regulations apply – must prove this, e.g. by submitting a stadium plan.

7.4.16.2

Covered section A-criterion

The away fans must be offered a covered section, if the same is offered the hosting club's own atmosphere-creating fans.

In the event that this raises doubt prior to the match, the clubs must commence a dialogue in due time before Match Day regarding the placement of the away atmosphere-creating fans so that this may be included in the further planning by both clubs.

Such dialogue must be initiated at least 30 calendar days prior to the match. In case the date is not known 30 calendar days prior to the match, dialogue must be initiated as soon as possible and no later than three calendar days after fixing the match date.

The home team may be exempted from this obligation if the away team has not – no later than 22 calendar days prior to the match – ordered and guaranteed payment of 400 tickets in the away section. Payment for any resting tickets must be at full adult price. The dialogue regarding this must be initiated at least 30 calendar days prior to the match.

In case the away fans (or other fans) are not situated in a covered section, it must be ensured that in the event of a thunder, they are guided under cover and into safety same as the instructions given the actors of the match when they are called into the dressing rooms (regardless that this might mean that for a while they are not permitted to leave the stadium). For this purpose, an evacuation plan must be drafted.

The club licence applicant must confirm and document this, e.g. by submitting a plan of the stadium with the application.

7.4.16.3

Placement of atmosphere-creating fans

A-criterion

Both clubs' atmosphere-creating fans must be able to see each other at the stadium in order to improve their possibility to contribute to the atmosphere and improve on rivalry. They may not be placed on the same side.

If the home team's atmosphere-creating fans are placed close to the pitch, the same thing must be offered the atmosphere-creating fans of the away team. At stadiums with a lower and upper section this is fulfilled by the atmosphere-creating fans of both teams being placed at the same physical level.

The home team may be exempted from this obligation if the away team has not – no later than 22 calendar days prior to the match – ordered and guaranteed payment of 400 tickets in the away section. Payment for any resting tickets must be at full adult price. The dialogue regarding this must commence at least 30 calendar days prior to the match.

If the match date is not known 30 calendar days prior to the match, dialogue must be initiated as soon as possible and no later than three calendar days after the match date is fixed.

The club licence applicant must confirm the fulfilment of the criterion, e.g. by uploading a stadium plan.

7.4.16.4 ***Atmosphere in the away section*** ***A-criterion***

The away fan section must provide for the following:

- At least one Capo-tower.
- TIFO access according to the Superliga TIFO-standards.
- Access to drums and megaphones.
- A prominent space for banners.

The club licence applicant must confirm the fulfilment of the criterion, e.g. by uploading a stadium plan.

7.4.16.5 ***Availability and pricing*** ***A-criterion***

Prices of food and beverages in the away section must always be equivalent to the prices in the atmosphere-creating section of the home team, including any possible volume discount.

The away fans must proportionally be ensured the same level of “availability and access” as is offered in the atmosphere-creating section of the home team in relation to access to stands and toilets.

Regarding the selection of food, it cannot be expected to offer the same variety in the away section as in the home section but as a minimum, an alternative to the traditional “stadium sausage” must be offered.

The club licence applicant must confirm the fulfilment of the criterion.

7.4.16.6 ***Greeter*** ***A-criterion***

The home team must provide a “greeter” available in the away section who must ensure an efficient dialogue so that all agreed matters pertaining to the away section are complied with.

The person must start a dialogue with the away SLO in due time prior to the match and must be available on Match Day from the opening of the section to the end of the match.

The “greeter” must, amongst other things, ensure:

- That the away team may bring to the away section the props they are entitled to.

- That the home team has put up the props in the away section which they are obliged to.
- That there is a sufficient selection of goods and staff in the stands.
- That the toilets continue to hold toilet paper and decent conditions.
- To be present for questions from the away SLO during the match.

The “greeter” must (in collaboration with his own SLO) contact the away SLO **no later than eight calendar days before the match** regarding expected attendance in the away section and other practical issues which may be discussed in due time to great advantage.

The away SLO must notify of the expected attendance in the away section and, if necessary, adjust his expectations no later than three calendar days before the match.

The Danish League has prepared a standard evaluation report which the SLO of the away team must fill in **no later than five calendar days after the match** and submit to the Danish League and the SLO of the away team. The report shall evaluate the home team on the relevant service conditions in the away section. The clubs’ SLO’s and “greeter” must follow up on points of improvement.

The club licence applicant must confirm the fulfilment of the criterion.

7.4.17

Ticketing A-criterion

The price of a match ticket for the away section at single-sale level must be the equivalent of the price of a match ticket for the atmosphere-creating section of the home team.

Match day ticket sale for the away section must be located just outside the away section. The away fans may not have to pass the home fans when buying tickets.

The club licence applicant must confirm the fulfilment of the criterion.

7.4.18

Electronic ticketing and mobile tickets A-criterion

The licence applicant must use an electronic scanning system which grants access based on both physical prints and mobile downloads and which scans the ticket at the stadium entrance.

The licence applicant must prove the fulfilment of the criterion to DBU.

Applicants who do not already met the criterion at the time of their application must prove that it will be implemented no later than at the season start. Such documentation must be submitted along with the rest of the application material.

Documentation for the fulfilment of the criterion above must be submitted by the licence applicant in the form of a declaration by the management. The criterion does not prevent the sale of ordinary single-sale at stadium.

7.4.19**Certification of ticketing system
A-criterion**

The club's electronic ticketing system must be certified by the Danish League.

In order to obtain certification, ticketing system data must be available in a REST API and additionally, as a minimum include the 16 mutual data standards.

The electronic ticketing system must be compatible with data from the digital platforms run by the Danish league.

The licence applicant must confirm the fulfilment of the criterion and upload the certificate along with the application.

7.4.20**Match data
A-criterion**

The club licence applicant must join – and grant stadium access to – the official data solution provider of the competition.

Documentation for the fulfilment of the criterion must be submitted along with the licence application in the form of a declaration by management.

7.4.21**Tracking installations
A-criterion**

Stadium must be able to facilitate tracking in accordance with the requirements set out by the official provider, at all times applicable, for the purpose of using fixed installations.

Documentation for the fulfilment of the criterion must be submitted along with the licence application, e.g. in the form of a declaration by management or a plan.

7.4.22**Stadium – disabled and wheelchair users
C-criterion**

The same level of “availability and access” must be offered disabled and wheelchair users in the away section, as is offered in the atmosphere-creating section of the home team.

If the existing physical framework makes it a challenge to offer the same level of “availability and access” to disabled and wheelchair users as is offered other spectators it must be ensured that an equal solution is reached, giving disabled and wheelchair users the possibility to follow their team.

The Foundation of Muscular Dystrophy (Muskelsvindfonden) has prepared ten guidelines to a “nice sporting experience” and the Danish League has previously recommended the clubs how to inform of access and ticketing for

disabled and wheelchair users on the club website.

The above is not a criterion but a recommendation but will become an A-criterion in the future. The club licence applicant is recommended to confirm the assurance of the above.

7.5 Training Facility Criteria

7.5.1 The club licence applicant must have training facilities which are approved by DBU or the Danish League, taking into consideration the contents of the club's approved programme for youth development, cf. to Article 6.4.1.

7.5.2 **Availability**

A-criterion

The club licence applicant must notify DBU about the identity of the owner(s) of its training facilities. If the club licence applicant is not, itself, the owner of the training facilities, it must provide DBU with a written contract with the owner(s) of the training facilities.

These training facilities must be available to all teams of the club licence applicant throughout the year.

The club licence applicant must notify DBU of the name and address of its training facilities as well as the owner(s). If the club licence applicant is not, itself, the owner of the training facilities, the club licence applicant must submit to DBU a written contract with the owner(s) of such training facilities.

Furthermore, the club licence applicant must confirm that all teams within the club (in relations to the club licence system) have access to the facilities all year around and that the outdoor training facilities listed in Article 7.5.3 - 7.5.7 are available.

7.5.3 **Outdoor training facilities**

B-criterion

- * A minimum of one playing field with a grass surface must be available to the first team of the club licence applicant.
- * A minimum of one playing field with an artificial surface must be available to the first team of the club licence applicant.
- * In addition, the number of playing fields must be proportional to the number of teams of the club licence applicant to ensure the necessary amount of training.
- * The size of the playing fields must, at any time, comply with the international requirements, both in terms of adults' and children's football.
- * The quality of the playing fields must ensure the best possible benefit of training and that safety is in place and the playing fields must be sufficiently illuminated.

The club licence applicant must confirm to DBU that the above criterion is met.

7.5.4 **Indoor training facilities**

B-criterion

- * It must be possible for the club licence applicant's first team to train in a hall located within a reasonable geographical distance.
- * The quality of the playing field must ensure the best possible benefit of training and that safety is in place and the playing fields must be sufficiently illuminated.

The club licence applicant must confirm to DBU that the above criterion is met.

7.5.5**Dressing rooms****B-criterion**

- * For all training sessions, a dressing room must be available to each team.
- * Reasonable space must be available to the players to allow them to store their items of clothing safely.
- * The rooms must be cleaned on a daily basis.

The club licence applicant must confirm to DBU that the above criterion is met.

7.5.6**Medical room****B-criterion**

- * A room must be available at any time in which therapists can perform their job and the room must be of a size which allows the therapists to work undisturbed.
- * The cleaning must be of a standard keeping the risk of infections at an absolute minimum.

The club licence applicant must confirm to DBU that the above criterion is met.

7.5.7**Defibrillators at the training facilities**

At least one defibrillator must be available at every training facility.

The defibrillator(s) must be placed visibly and be easily available where they are most beneficial.

The ideal location is in close proximity to the playing/training field. One should also be placed in the medical room.

The licence applicant must confirm to DBU the fulfilment of the criterion above.

7.6**Significant Changes****Information on significant changes****B-criterion**

The club licence applicant must fulfil unconditionally the duty of notification as stipulated in Article 4.3, litra c). This entails e.g. notifying DBU of any significant change to the stadium or the training facilities which may affect the licence, including if stadium or training facilities no longer met the criteria set out in Articles 7.4 and 7.5.

This applies both before and after a licence has been granted.

Chapter 8 Personnel and Administrative Criteria

8.1 Introduction

A club has many interested parties such as members, supporters, sponsors, shareholders and the media who follow the developments and results of the club.

In addition to its football business, the club needs to increase its competitiveness through income from other business activities. This requires competent and qualified employees, including experts in different fields.

8.2 Objectives

8.2.1 The objectives of the personnel and administrative criteria are to ensure that:

- * The club is managed professionally.
- * Well-educated, qualified and competent persons with knowledge and experience in their respective areas are at the club's disposal.
- * The players on the first squad and the other teams are trained by qualified coaches and supported by professional medical staff.

8.2.2 In order to meet these objectives, the clubs need assistance through various courses and training offered by DBU.

8.2.3 Talented youth players are entitled to competent coaches. In addition to football-related learning, special training such as mental training, training in how to deal with TV and other media and how to improve one's social and linguistic skills is necessary. Such learning is achieved by means of specific training organised by DBU with a view to issuing club licences to the coaches.

8.2.4 Support from experts (security officer and stewards) in connection with matches at the stadium will increase safety considerably.

8.3 Benefits to the Clubs

8.3.1 Clubs defining a clear profile of their key staff and regularly employing qualified staff will help strengthen a professional organisation.

8.4 Criteria Applicable to the Clubs

8.4.1 **Administration – club secretariat**

A-criterion

An efficiently working secretariat whose office space is centrally situated in relation to the club licence applicant's activities and is made up of a sufficient number of skilled employees to handle the daily administration is an absolute

necessity.

Such secretariat must be able to communicate with all football-related parties, including the DBU licensing administration. In this respect, it must be equipped, as a minimum, with phone and e-mail facilities and a website.

The club licence applicant must notify DBU of its exact name (its legal name) and address and phone number of its secretariat, from where the administrative personnel involved with the club licensing system perform their function.

Furthermore, the club licence applicant must notify of name and e-mail address of the club administrative leader of the club licensing system in the Superliga who is the person communicating with DBU.

The club licence applicant must upload a link so that DBU may confirm that the obligation to disclose this is met.

8.4.1.1

Administration – information to fans of the away team

A-criterion

The clubs must ensure to allocate a particular section of their websites to information relevant for the fans of the away team, including information on:

- Ticket sale.
- Prohibited parking.
- Selection and prices on food and beverages.
- Contact info on the club SLO and the head of security.

The away team must in its information to its own fans (on social media etc.) link to the home team's "away section information" to ensure that information is aired properly. The away team must also inform of contact info on the club SLO to make it possible to collect and follow up on questions and enquiries.

The club licence applicant must confirm to DBU that the information requirements are met.

8.4.2

Administration – general manager

A-criterion

The club licence applicant must have appointed a general manager who is responsible for managing its daily activities.

The club licence applicant must define the authority of the general manager.

The licence applicant must notify DBU of its general manager.

By submitting the above documentation, the club fulfils the requirements set out in Article 8.4.16 as relates to the general manager.

The club is not requested to submit any employment agreement with the general manager.

8.4.3

Administration – finance officer

A-criterion

The club licence applicant must have appointed a qualified person who is responsible for the club licence applicant's financial matters and for the preparation of the overall financial licensing documentation.

The finance officer must hold as a minimum one of the following qualifications:

- a) General education in economy and financing and within the field of accounting and auditing, or
- b) Diploma of qualified accountant.
- c) Finance officer diploma issued by DBU or an organisation recognised by the DBU.

The finance officer must have access to the club's chapter 10 in KlubOffice and must be DBU's contact in the club in relations to financial matters.

The club licence applicant must notify DBU of the name of its finance officer.

Simultaneously, DBU must receive documentation for the training of the finance officer, cf. to a), b) or c).

The diploma, cf. to c), may be issued by DBU on the basis of documented experience and resumé.

By submitting the documentation above, the club licence applicant fulfils the criterion set out in Article 8.4.16 as relates to the finance officer.

The club is not requested to submit any employment agreement with the finance officer.

8.4.4

Administration – media officer

A-criterion

The club licence applicant must have appointed a media officer who is responsible for the co-operation with the media on behalf of the club licence applicant.

The media officer (public relations officer) must either hold a:

- a) Diploma in journalism; or a
- b) Media officer diploma provided by DBU or an organisation recognised by DBU; or a
- c) "Recognition of competence" issued and approved by DBU based on practical experience in such matters of at least three years.

The club licence applicant must notify DBU of the name of its media officer.

Simultaneously, DBU must receive documentation for the training of the media officer, cf. to a), b) or c). Any certificate of recognition of competence previously issued shall not be submitted to DBU. It is sufficient for the club licence applicant to notify DBU that the media officer is in possession of such a certificate.

By submitting the documentation above, the club licence applicant fulfils the criterion set out in Article 8.4.16 as relates to the media officer.

The club is not requested to submit any employment agreement with the media officer.

8.4.5

Coaches – head coach of first squad

A-criterion

The club licence applicant must employ a qualified head coach who is

responsible for the training and development of the team playing in the Superliga.

The head coach must hold one of the following minimum coaching qualifications:

- a) A valid UEFA Pro coaching licence (P-diploma); or
- b) A valid non-UEFA coaching diploma equivalent for the licence under a) and recognised by UEFA as such.

The club licence applicant must notify DBU of the name of its first squad head coach.

If the head coach has completed his training abroad, documentation of this training must be submitted in the form of a valid UEFA licence. If the head coach has completed his training in Denmark, this must be confirmed by the licence applicant.

By submitting the documentation above, the club licence applicant fulfils the criterion set out in Article 8.4.16 as relates to the head coach of the first squad.

The club is not requested to submit any employment agreement with the head coach.

8.4.6

Coaches – assistant coach of first squad

A-criterion

The club licence applicant must employ a qualified coach to assist the head coach in the training and development of the team playing in the Danish Superliga.

The assistant coach must hold one of the following minimum coaching qualifications:

- a) A valid UEFA A coaching licence (A-diploma); or
- b) A valid non-UEFA coaching diploma equivalent to the licence under a) and recognised by UEFA as such.

The club licence applicant must notify DBU of the name of its first squad assistant coach.

If the assistant coach has completed his training abroad, documentation of this training must be submitted in the form of a valid UEFA licence. If the assistant coach has completed his training in Denmark, this must be confirmed by the licence applicant.

By submitting the documentation above, the club licence applicant fulfils the criterion set out in Article 8.4.16 as relates to the assistant coach of the first squad.

The club is not requested to submit any employment agreement with the assistant coach.

8.4.7

Head of youth development programme

A-criterion

The club licence applicant must employ a qualified person who is responsible for running the daily business and the technical aspects of the youth sector and for the development of young talents, including ensuring compliance with the policy on co-operation amongst the club's youth coaches.

The head of the youth development programme must hold one of the following minimum coaching qualifications:

- a) A valid UEFA A coaching licence (A-diploma); or
- b) A valid non-UEFA coaching diploma equivalent to the licence under a) and recognised by UEFA as such; or
- c) A valid UEFA Elite Youth A licence diploma.

The club licence applicant must notify DBU of the name of its head of youth development.

If the head of the youth development programme has completed his training abroad, documentation of this training must be submitted in the form of a valid UEFA licence. If the head of the youth development programme has completed his training in Denmark, this must be confirmed by the licence applicant.

By submitting the documentation above, the club licence applicant fulfils the criterion set out in Article 8.4.16 as relates to the head of the youth development programme.

The club is not requested to submit any employment agreement with the head of the youth development programme.

8.4.8

Coaches – goalkeeper coach of the Superliga squad

A-criterion

The club licence applicant must employ a qualified goalkeeper coach to assist the head coach in training and development of the goalkeepers playing in the Superliga.

The goalkeeper coach must as a minimum hold the highest valid “UEFA GK A licence” (GK Advanced-diploma) (or be part of a current course).

The club licence applicant must notify DBU of the name of its goalkeeper coach.

If the goalkeeper coach has completed his training abroad, documentation of this training must be submitted in the form of a valid UEFA licence. If the goalkeeper coach has completed his training in Denmark, this must be confirmed by the licence applicant.

By submitting the documentation above, the club licence applicant fulfils the criterion set out in Article 8.4.16 as relates to the goalkeeper coach of the Superliga squad.

The club is not requested to submit any employment agreement with the goalkeeper coach.

8.4.9

Coaches – youth coaches

A-criterion

Article 6.4.1 states the minimum number of teams – four – which the club licence applicant (in cooperation with its mother club) must have in each of the three age groups.

For each mandatory youth team, the club licence applicant must employ at least two qualified coach (head coach) who are responsible for training and development of the respective teams.

At least two of these youth team coaches must hold one of the following minimum coaching qualifications:

- a) A valid UEFA A coaching licence (A-diploma); or
- b) A valid non-UEFA coaching diploma which is equivalent to the licence under a) and recognised by UEFA as such; or

c) A valid UEFA Elite Youth A licence.

The club licence applicant must notify DBU of the name of each head coach of the four teams.

Furthermore, the club licence applicant must notify DBU which of the eight head coaches has or have completed the training stated in a), b) or c) above.

If this training has been completed abroad, documentation of this training must be submitted. E.g. a diploma issued by the foreign national football association.

By submitting the documentation above, the club licence applicant fulfils the criterion set out in Article 8.4.16 as relates to the youth coaches.

As such, DBU does not wish to receive the employment contracts of the youth Coaches.

8.4.10 Common provisions applicable to articles 8.4.5 - 8.4.9

A holder of the required UEFA coaching licence within the meaning of Articles 8.4.5 - 8.4.9 is considered a coach who, in accordance with the UEFA implementation provisions of the *UEFA Coaching Convention* has:

- a) Been issued a UEFA coaching licence by a UEFA member association, or
- b) Started the required UEFA coaching diploma course to receive the required UEFA coaching diploma. Simply registering for the required diploma course is not sufficient to meet this criterion.

All qualified coaches must be duly registered with DBU.

8.4.11 Medical support – doctor and physiotherapist

A-criterion

8.4.11.1

The club licence applicant must have appointed a doctor and a physiotherapist who are both responsible for offering medical support and treatment in connection with training and matches of the team playing in the Superliga.

A doctor for the home team must be present at every match in Superliga. The doctor must be a part of the technical staff in or near the technical area.

The doctor as well as the physiotherapist must either be employed by the club or have concluded a written agreement with the club to assume the duties defined by such agreement.

The doctor as well as the physiotherapist must be registered with DBU.

The doctor as well as the physiotherapist must be recognised by the Danish Health Authority (Sundhedsstyrelsen).

The doctor is responsible for all teams in terms of doping and participates on the club licence applicant's behalf in the co-operation with Anti-Doping Denmark, DBU, UEFA and FIFA to inform about and prevent the players from taking the drugs, etc. specified on the international Prohibited List.

The club licence applicant must notify DBU of the names of the doctor and the physiotherapist.

DBU must receive for a copy of the authorisation which the doctor and the physiotherapist possess. The authorisation must be valid.

The club licence applicant must confirm the fulfilment of the above.

By submitting the documentation above, the club licence applicant fulfils the criterion set out in Article 8.4.16 as relates to the doctor and the physiotherapist.

8.4.11.2

Medical officer for the youth A-criterion

The licence applicant must employ at least one medical officer for the youth teams. This person may be the same as for the first squad.

The licence applicant must provide DBU with the name of the medical officer and inform whether or not this is another person than or the same person as the one for the first squad. If the latter, reference to the material submitted for the fulfilment of criterion 8.4.11.6 suffices. If this is another person than the one for the first squad, DBU must receive for a copy of the medical officer's authorisation. The authorisation must be valid.

By submitting the above, the club licence applicant fulfils the criterion set out in Article 8.4.16 as relates to the medical officer for the youth teams.

8.4.12

Security officer

A-criterion

The club licence applicant must have appointed a security officer who is responsible for all matters relating to safety and security.

The security officer must as a minimum:

- a) Hold an A+ licence, i.e. have completed the basic training for safety officers by the Danish League as well as the higher training for safety officers by the Danish League, or
- b) Have completed the basic training for safety officers by the Danish League and be enrolled in the upcoming higher training for safety officers by the Danish League.

The security officer is responsible for:

- * Drawing up basic principles of safety and security.
- * Maintaining close contact with the club's supporter liaison officer (contact person for the club supporters, cf. to Article 8.4.14) and familiarising himself with the club supporters, their customs and behaviour.
- * Co-operating with the local police and other authorities in security/safety matters.
- * Maintaining contact with security officers from other clubs.
- * Preparing and maintaining the emergency and evacuation plan in collaboration with the local authorities.
- * Planning and arranging emergency medical and hospital assistance,

including regularly testing the emergency plans, involving independent review and reporting.

- * Performing regular, independent testing and review of all safety and security standards.
- * Appointing and training stewards and being in charge of the training and authorisation thereof.

The safety officer must be able to allocate the appropriate amount of time to the performance of his duties and must receive an appropriate remuneration.

The club licence applicant must notify DBU of the name of the security officer. A person responsible for safety and security must remain at all times, regardless of whether the security officer resigns from his position in one way or another.

By submitting the above, the licence applicant meets the criterion in Art. 8.4.16 pertaining to the security officer. DBU shall not receive documentation for the safety officer's training as this information is already available from the Danish League; either via participation in one of the courses provided by the Danish League to security officers or via registration for the upcoming A+ training or via previously having received such proof of competencies.

To be able to participate in the training of security officers organised by the Danish League, the person must have qualified as a steward with the Danish League.

When concluding his training as a security officer, he will undertake an exam to be evaluated using the marks passed/failed.

The safety officer does not have to be employed fulltime.

8.4.13

Stewards at the stadium

A-criterion

The club licence applicant must have established a safety and security organisation for its home matches through the engagement of the necessary number of qualified stewards for each match and must ensure that the stewards engaged (internal as well as external) have received training as approved by DBU in accordance with the *Danish Statute on Safety and Security Relating to Specific Sporting Events* as adopted by the Danish Parliament (Bekg. Af Lov om sikkerhed ved bestemte idrætsbegivenheder).

For this purpose, the club licence applicant must either:

- * Employ the stewards; or
- * Conclude a written contract with the stadium owner on the provision of stewards; or
- * Conclude a written contract with an external security company on the provision of stewards.

The club licence applicant must draw up a plan for the number of stewards necessary for each home match. The security officer must provide the stewards with a handbook and a stadium plan covering all aspects of their duties in connection to matches.

The club licence applicant must notify DBU of with whom a contract has been concluded to establish the necessary security organisation for each match.

As documentation thereof, the contract must be submitted to DBU.

8.4.14**Supporter liaison officer****B-criterion**

The club licence applicant must appoint at least one fulltime supporter liaison officer (SLO) to act as the key contact point for supporters of the club.

The supporter liaison officer must regularly meet and collaborate with the relevant club personnel on all relevant matters. The supporter liaison officer must have his main focus on fan relations between the club and fan fractions. He is, however, to the extend time permits it, allowed to hold other positions within the club with relevance to his SLO work on the side, including e.g. the examples below and based on the *SLO Practical Guide to Supporter Liaison – Edition 2021 (SLO Guidelines for Superliga)*:

- Fan Engagement
- Ticketing- and season membership strategy
- Club marketing (digital and offline)
- CSR
- Spectator promoting events
- Stadium experience/ conducting matches
- Development of merchandise and a merchandise strategy
- Communications
- Club TV

For a detailed description of function and work area, please see *SLO Practical Guide to Supporter Liaison* – which is available on www.divisionsforeningen.dk.

According to the booklet, amongst other things, it is vital that the candidate is well-known by the club fans and enjoys their utmost respect. Therefore, the supporter liaison officer may with great advantage be recruited from the club's existing fan base.

The club licence applicant must – along with the additional application material and documentation for other employments, cf. to Article 8.4.16 – notify DBU of the name of the supporter liaison officer and submit any documentation for the qualification of the supporter liaison officer and information on in which position this person is employed with the club apart from his SLO-work or from which circle he or she is appointed. Furthermore, the club must notify DBU of the supporter liaison officer's meeting activities for the club.

UEFA, DBU and the Danish League strongly recommend that a supporter liaison officer be appointed amongst the club's fan base.

8.4.15**Disability access officer****B-criterion**

The club licence applicant must appoint a disability access officer to support the provision of inclusive, accessible facilities and services of the club. The disability access officer will regularly meet and collaborate with the relevant club personnel on all related matters.

The club licence applicant must notify DBU of the name of the club's disability access officer and in which position this person is employed with the club. The club must notify DBU of the disability access officer's meeting activities for the club.

8.4.16***Rights and duties of employees of the club licence applicant******B-criterion***

The club licence applicant must ensure that the personnel in the functions defined in Articles 8.4.2 - 8.4.9 and Articles 8.4.11 - 8.4.15 have received a written job description in which their rights and duties are defined.

The club licence applicant must confirm to DBU the fulfilment of this criterion but shall not, unless otherwise stipulated in Articles 8.4.2 - 8.4.9 and 8.4.11 - 8.4.15 submit the employment contracts for documentation.

8.4.17***Duty of replacement during the season******B-criterion***

The licensee must comply fully with the provisions of Article 4.3, criterion c) regarding duty of information. Moreover, if a function defined in Articles 8.4.2 - 8.4.9 and Articles 8.4.11 - 8.4.15 becomes vacant during the club licence season, the licensee must ensure that, within a period of a maximum of 60 calendar days, the function is taken over by someone who holds the required qualification and fulfils the criteria in the manual.

If the position becomes vacant due to reasons beyond the control of the club (illness, accident etc.), this 60-day period may be prolonged by DBU if, after medical examination, it is estimated that this person is unfit to resume his duties.

The club licence applicant must immediately notify DBU of any replacement.

The club must immediately notify DBU of any replacement by time of resignation and re-employment and must ensure that all new employees hold the in this manual required training.

Chapter 9**Legal Criteria****9.1 Introduction**

This chapter defines the minimum legal criteria set out by the Danish League applicable to the clubs. Danish law applies to all legal criteria.

The licence applicant/licensee must comply fully with the provisions of Article 4.3, criterion c) regarding duty of information to DBU.

9.2 Statutes of the Club Licence Applicant***A-criterion***

The club licence applicant must submit a copy of its valid statutes to the DBU licensing administration.

These must be valid and must be uploaded along with the club licensing application.

9.3 Registration Extract from the Danish Business Authority***A-criterion***

The club licence applicant must submit to the DBU licensing administration an extract of its registration with the *Danish Business Authority* (Erhvervsstyrelsen) containing the following minimum information regarding the club licence applicant:

- a) Registration number/CVR number.
- b) Full legal name and address of the club/company.
- c) Legal structure.
- d) Name and address of board members and registered manager(s).
- e) The provisions regulating the powers to sign on behalf of the club licence applicant.

The extract of the registration must be dated no more than one month prior to 14 February of the year of the club's submission of application material to DBU's club licensing administration.

If the licence applicant is a club, cf. Art. 4.2.1.a), the club must inform DBU's club licence administration of the names of the people signing on behalf of the club.

The club licence applicant must submit the extract along with its application.

9.4 Statement by the Management

A-criterion

The club licence applicant is required to submit a legally valid declaration to the DBU licensing administration confirming the following:

- a) The club licence applicant recognises as legally binding the statutes, regulations, directives and decisions of FIFA, UEFA, DBU and the Danish League as well as the jurisdiction of the Court of Arbitration for Sport (CAS) in Lausanne in Switzerland as provided in the relevant articles of the *UEFA Statutes*.
- b) At national level, it will participate in competitions recognised and approved by DBU, i.e. the Danish National Championship and the Danish National Cup.
- c) At international level, it will participate in competitions organised by UEFA and FIFA. To avoid any doubt, this provision does not relate to friendly matches and Reserve League matches, only official matches.
- d) It will promptly notify DBU of any significant change, event or condition of major economic importance.
- e) It will abide by and observe the club licensing regulations laid down in this manual.
- f) It will abide by and observe the *UEFA Club Licensing and Financial Fair Play Regulations – Edition 2018* which is the foundation of this manual.
- g) Confirms that its reporting framework is defined in accordance with Article 10.5.1.
- h) It will be accountable for any consequences of any entity included in the reporting framework not abiding by and observing items e) and f) above.
- i) It will make sure that all submitted documents are complete and correct in all aspects.
- j) It authorises the DBU licensing administration and decision-making bodies, the UEFA administration and the UEFA Organs for the Administration of Justice to examine any relevant document and seek information from any relevant public authority or private body in accordance with Danish law.
- k) It acknowledges that UEFA reserves the right to execute compliance audits at national level in accordance with Article 71 of the *UEFA Club Licensing and Financial Fair Play Regulations – Edition 2018*.

This declaration must be signed by the person with the power to sign on behalf of the club licence applicant in accordance with the enclosed extract from the Danish Business Authority (Erhvervsstyrelsen) and must be enclosed the application material of the club licence applicant.

The declaration must be dated no more than three months prior to 15 February of the year of the club's submission of application material to DBU's club licensing administration.

Such declaration of 14 February from the club management is found at www.dbu.dk/turneringer-og-resultater/klublicens/superliga/. The club must fill in the template including date and club name and e.g. transfer it to the official writing paper of the club or alternatively stamp it with the club stamp before the declaration is signed by

the person with the power to do so on behalf of the club and then it must be stamped. The final declaration is then submitted to DBU via KlubOffice.

9.5 Written Contract between the Club and a Football Company

A-criterion

If the club licence applicant is a football company as defined in Article 4.2.1, item b), it must have concluded a written contract of assignment with a registered club as defined in Article 4.2.1, item a, and the agreement must include the following as a minimum:

- a) The club licence applicant must comply with the applicable statutes, regulations, directives and decisions of FIFA, UEFA, DBU and the Danish League.
- b) The club licence applicant must not further assign its right to participate in a competition at national or international level.
- c) The right of the club licence applicant to participate in such a competition ceases to apply if the assigning club's membership of DBU ceases.
- d) If the club licence applicant is put into bankruptcy or enters liquidation, Articles 4.5.2 and 4.5.4 will apply. For the sake of clarity, should the club licence have already been granted to the club licence applicant, then it cannot be transferred from the club licence applicant to the registered club.
- e) DBU must be reserved the right to approve the name under which the club licence applicant participates in the national competitions.
- f) The football company must, on request of the competent national arbitration tribunal or CAS, provide views, information and documents on matters regarding the club licence applicant's participation in the national and/or international competition.

The club licence applicant must, along with the rest of its application material, upload to DBU the above stated revised contract of assignment with the registered club; dated and signed by both parties. To that end, the standard form available on www.dbu.dk/turneringer-og-resultater/klublicens/superliga/ may be used and signed by the management of both parties and approved by DBU or the Danish League.

9.6 Legal Group Structure and Ultimate Controlling Party

A-criterion

1. The club licence applicant must provide DBU with information on the legal group structure at the statutory closing date prior to the deadline for the submission of the application to DBU. The information must be presented in a chart and duly approved by management. DBU must be informed of any changes there may have been to the legal group structure during the period between the statutory closing date and the submission of the chart to DBU.

2. This document must clearly identify and include information on:
 - a) The club licence applicant and, if different, the registered club.
 - b) Any subsidiary of the club licence applicant and, if different, the registered club;
 - c) Any associated entity of the club licence applicant and, if different, the registered club;
 - d) Any direct or indirect controlling entity of the club licence applicant, up to and including the ultimate controlling party;
 - e) Any party that has a 10 % or greater direct or indirect ownership of or otherwise significant influence over the club licence applicant or holds at least 10 % or more of the voting rights.
 - f) Any other football club in which some of the parties identified in litra a) - e) hold any ownership rights, voting rights and/or engagement or influence whatsoever in relation to its financial or administrative situation.

The reporting framework as defined in Article 10.5.1 must also be clearly identified in the document.

3. If deemed relevant, DBU may request the club licence applicant or the club licensee to provide additional information other than that listed above (e.g. information on any subsidiaries and/or associates of the ultimate controlling entity and/or direct controlling entity).
4. The following information must be provided in relation to all entities included in the legal group structure:
 - a) Name of legal entity.
 - b) Type of legal entity.
 - c) Main activity of legal entity.
 - d) Percentage of ownership interest (and, if different, percentage of voting power held).

For any subsidiary of the club licence applicant and, if different, the registered club, the following information must also be provided:

- e) Share capital.
- f) Total assets.
- g) Total revenues.
- h) Total equity.

The club licence applicant must send to DBU an approved chart and description of the collective legal group structure. This chart must express which entity is the club licence applicant and which is the member of DBU.

The chart and the description must also state the ultimate registered club of the club licence applicant and all the subsidiaries and associated entities of the registered club, including the subsidiaries and associated entities of the club licence applicant.

9.7 Significant changes

Information on significant changes B-criterion

The club licence applicant must fulfil unconditionally the duty of notification as stipulated in Article 4.3, litra c).

This entails e.g. notifying DBU of any significant change to the club's legal group structure or any other legal matter which may affect the club licence. This applies both before and after a licence has been granted.

The licence applicant must immediately notify DBU of said changes, cr. Article 4.3, litra c).

Chapter 10**Financial Criteria****10.1 Introduction**

This chapter describes a number of minimum financial criteria which the clubs must meet in order to play in the Superliga and in UEFA club competitions.

The financial criteria are defined on the basis of relevant:

- a) Historic information about the club's financial performance and position.
- b) Information on financial prospects.
- c) Information on material economic conditions that have occurred subsequent to the licensing decision.

The financial information, including the annual report, must be prepared in accordance with the *Danish Financial Statements Act (Årsregnskabsloven)*.

The required level of preparation of financial statements vary greatly from country to country. UEFA takes into consideration the national laws of the countries.

The financial criteria to be met in order to participate in the club licence season are based on the financial results at 31 December of the year preceding the club licence season, regardless of whether the cut-off date entails preparation of an annual report or an interim financial statement. However, DBU's evaluation of the club's application must also include a number of disclosures on the club's financial expectations and financial position in the period subject to club licence application.

As other licensing criteria, the financial criteria must be fulfilled on a regular basis. The club licence applicant is therefore obliged to inform DBU of any case of non-compliance, or if any matters of major economic importance to the club arise.

The licence applicant/licensee must comply fully with the provisions of Article 4.3, criterion c) regarding duty of information to DBU.

10.2 Objectives

The financial criteria principally aim at:

- * Improving the economic and financial capability of the clubs.
- * Increasing the transparency and credibility of the clubs.
- * Placing importance on the protection of creditors.
- * Safeguarding the continuity of national and international club competitions for minimum one season at a time.

- * Ensuring economic fair play in the Superliga.

10.3 Benefits to the Clubs

The implementation of the financial criteria will contribute to deliver short and long-term improvements for clubs, the national associations and for football in general.

The clubs will gain the following benefits:

- * Improved standards and quality of their financial management and planning.
- * Increased financial and business-related credibility in relation to the interested parties and co-operating partners within football by means of transparency.
- * Ensured financial stability.
- * Inclusion in the benchmarking of all clubs at national as well as international level.

10.4 Documentation and Basis of Assessment

In its club licence application, the club licence applicant must document fulfilment of each licensing criterion using the declaration of 14 April found at www.dbu.dk/turneringer-og-resultater/klublicens/superliga/. Aside from the latest audited annual report, the aggregate licensing documentation from each club licence applicant shall be assessed by the club licence applicant's independent auditor.

The auditor's review comprises three levels:

- a) Audit,
- b) Review,
- c) Agreed-upon procedures.

In relation to the criteria set out in this manual, the club licence applicant's annual report shall be *audited*, any interim financial statements shall be *reviewed*, whereas the remaining licensing documentation shall be examined by the club licence applicant's auditor at the level of *agreed-upon procedures*.

In its capacity as licensor, DBU shall read and assess the application material, including auditor's reports and declarations prepared by the auditor. DBU may order the club licence applicant to provide supplementary information – as well as information to be examined by the club licence applicant's auditor – during the assessment process.

10.5 Criteria Applicable to the Clubs

In relation to the clubs' participation in the Superliga and possible subsequent qualification for UEFA club competitions, DBU shall ensure

fulfilment of the financial criteria below.

10.5.1

Reporting entity/entities and reporting framework

A-criterion

1. The club licence applicant determines which legal entities are to be included in the application. This must be determined in accordance with Annex VII B and assessed in accordance with Annex IX. The club licence applicant sends a summary of the entities to DBU.
2. The summary must include:
 - a) The club licence applicant and, if different, the registered club.
 - b) Any subsidiary of the club licence applicant and, if different, the registered club.
 - c) Any entity, irrespective of whether it is included in the legal group structure, which generates revenues and/or performs services and/or incurs costs in respect of football activities as defined in paragraph.
3. Football activities include:
 - a) Employing personnel (as defined in Article 10.5.5) including payment of all sort of consideration to employees arising from contractual or legal obligations.
 - b) Acquiring/selling players (including loans).
 - c) Ticketing.
 - d) Sponsorship and advertising.
 - e) Broadcasting.
 - f) Merchandising and hospitality.
 - g) Club operations (e.g. administration, matchday activities and travel, scouting, etc.).
 - h) Financing (including financing secured or pledged against the assets of the club licence applicant).
 - i) Use and management of stadium and training facilities.
 - j) Youth sector.
 - k) Women's football.
4. An entity may be excluded from the reporting framework only if:
 - a) Its activities are entirely unrelated to the football activities defined above and/or the locations, assets or brand of the football club; or
 - b) It is immaterial compared with all the entities in the reporting framework and it does not perform any of the football activities defined in paragraph 3 a) and b) above; or
 - c) The football activities it performs are already entirely reflected in the financial statements of one of the entities included in the reportin

framework.

5. The club licence applicant must submit a declaration by an authorised signatory which confirms:
 - a) That all revenues and costs related to each of the football activities indicated in paragraph 3 have been included in the reporting framework and provide a detailed explanation should this not be the case, and
 - b) Whether any entity included in the legal group structure has been excluded from the reporting framework, justifying any such exclusion with reference to paragraph 4.
 - c) The club licence applicant must prove that the person authorised to sign on behalf of the club has signed the declaration in accordance with the information provided at www.cvr.dk.

The club licence applicant must submit the declaration in KlubOffice so that DBU receives it no later than eight days after publication of the annual financial statement, however no later than 31 March 2022 or for clubs with odd calendar year, no later than 14 March 2022.

10.5.2

Annual financial statements

A-criterion

1. The annual financial statements must be prepared and approved by the executive board/the board of directors along with auditor's report. The annual financial statements must be sent to DBU along with the application for licence. The annual financial statements approved at the annual general meeting must be sent to DBU no later than 29 May 2021.
2. The annual financial statement must be audited by an independent auditor as defined in Annex V, section 4.
3. In addition to the auditor's report included in the club's annual report, the independent auditor must review the club's entire financial application material. That is, all information submitted in accordance with the criteria in this manual's Article 10.5.1 - 10.5.10. Furthermore, the club's independent auditor must provide a separate audit opinion containing his overall assessment of whether the club meets the criteria set out in Article 10.5.1-10.5.10.
4. The annual financial statements must consist of:
 - a) A profit and loss account.
 - b) A balance sheet.
 - c) A statement of change in equity.
 - d) A cash flow statement.
 - e) Significant accounting policies and other explanatory notes.
 - f) A financial review by management and signatures from the executive board and the board of directors.
 - g) Auditor report.

5. The annual financial statements must meet the minimum disclosure requirements as set out in Annex VI and the accounting principles as set out in Annex VII. Comparative figures in respect of the prior financial year must be provided.

The criterion must be met as described above by attaching the annual financial statement. For clubs with closing date on 30 June, the annual financial statements approved and signed by the board and board of directors and which includes the auditor's report must be submitted no later than 30 September 2022.

10.5.3

Financial statements for the interim period

A-criterion

1. If the statutory closing date of the club licence applicant is 30 June, then additional financial statements covering the interim period 30 June - 31 December 2021 must be prepared and submitted.
2. Interim financial statements must be reviewed by an independent auditor as defined in Annex V.
3. The interim financial statements must consist of:
 - a) A profit and loss account for the interim period 1 July - 31 December 2021 with a comparative profit and loss account for the comparative interim period of the immediately preceding financial year 1 July - 31 December 2020.
 - b) A balance sheet as of the end of the interim period 1 July - 31 December 2021 and a comparative balance sheet as of the end of the immediately preceding full financial year 30 June 2020.
 - c) A cash flow statement for the interim period 1 July - 31 December 2021, with a comparative statement for the comparable interim period of the immediately preceding financial year 1 July - 31 December 2020.
 - d) Specific explanatory notes.
 - e) Signatures of the board of directors and the executive board.
 - f) Auditor's review statement.
4. If the club licence applicant does not have to prepare interim financial statements for the interim period of 1 July - 31 December 2021, the comparative figures may refer to the figures from the financial statements of the immediately preceding full financial year.
5. The interim financial statements must meet the minimum disclosure requirements as set out in Annex VI. Additional line items or notes must be included if their omission would make the interim financial statements misleading.
6. The interim financial statements must follow the same accounting policies as those followed for the preparation of the annual financial

statements.

7. If the minimum requirements for the content and financial reporting as set out in paragraphs 6 and 7 above are not met in the interim financial statements, then the club licence applicant must prepare supplementary information (see Annex VII C 3) in order to meet the minimum information requirements that must be assessed by an independent auditor as defined in Annex V.

The interim financial statements must be submitted at the same time as other licence documentation regarding chapter 10 by no later than 14 March 2022.

10.5.4

No overdue payables for transfer activities

A-criterion

1. The club licence applicant must prove that as at 31 March preceding the club licence season it has no overdue payables (as defined in Annex VIII) towards other football clubs as a result of transfers undertaken prior to the previous 31 December.

The club licence applicant must submit to DBU a management statement in which the person authorised to sign on behalf of the club discloses whether the club has overdue payables pertaining to transfer activities (including any amount due upon the fulfilment of certain conditions) undertaken prior to 31 December the year preceding the club licence season. This declaration must be made on 31 March and must be uploaded in KlubOffice at the same date. The declaration is therefore not to be submitted along with the rest of the material included in chapter 10, as this material is submitted at an earlier stage.

2. Payables are those amounts due to football clubs as a result of transfer activities, including training compensation and solidarity contributions as defined in the *FIFA Regulations on the Status and Transfer of Players*, as well as liability in damages imposed by a competent court or arbitral tribunal for the termination of a player contract.

The club licence applicant must notify of any transfer agreement subject to a pending trial. In case the club licence applicant does not have transfer agreements subject to a pending trial, this is to be confirmed positively.

3. The club licence applicant must prepare and submit to DBU a transfers table and transcription thereof (a fixed assets register). The table must be prepared even if there have been no transfers/loans during the relevant period if there are payables related to previous transfers/loans. It must be harmonised with the content of the annual report.
4. The club licence applicant must disclose all transfer activities (including loans) in the 12-month period up to 31 December. The club licence applicant must also disclose all transfers, for which an amount is outstanding to be paid as at 31 December, irrespective of whether they were undertaken in the 12-month period up to 31 December or before. In addition, the club licence applicant must disclose all transfer agreements subject to a claim pending before the competent authority under Danish law or a claim pending before Danish or international football authority or relevant arbitration tribunal.

5. The transfer table must contain the following information as a minimum (in respect of each player transfer, including loans):
 - a) Player (name and birth date).
 - b) Date of the transfer or loan agreement.
 - c) Name of the football club that formerly held the registration.
 - d) Transfer (or loan) fee paid and/or payable (including training compensation and solidarity contribution).
 - e) Other direct costs of acquiring the registration paid and/or payable.
 - f) Amounts settled and payment dates.
 - g) Balance payable as at 31 December in respect of each player transfer including the due date for each unpaid element.
 - h) Balance payable as at 31 March (for the period 1 January - 31 March prior to the club licence season), including the due date for each unpaid element, together with an explanatory note.
 - i) Conditional amounts (contingent liabilities) not yet recognised in the balance sheet as at 31 December, e.g. performance or sell-on bonuses.
 - j) Amounts subject to any claim/proceedings pending as at 31 March.
6. According to the transfer table, the club licence applicant must reconcile the total carrying amount to the figure in the financial statements balance sheet for "Accounts payable relating to player transfers".
7. The transfer table must be approved by management and this must be evidenced by way of a statement signed on behalf of the club licence applicant.

A template titled "Overview of transfer expenses" is available on www.dbu.dk/turneringer-og-resultater/klublicens/superliga/. The overview consists of – and must after being filled in continue to consist of – the columns equivalent to the information listed in Article 10.5.4, paragraph 5, a) - j).

The club licence applicant must submit a declaration by management to DBU in which the person with the power to sign on behalf of the club discloses whether the club has any overdue payables pertaining to transfer activities up to 31 December of the year preceding the club licence season. The club licence applicant must submit to DBU a specification of any payables due. The declaration must be submitted on 31 March 2021 and must at the same date be uploaded in KlubOffice. Please use the declaration as at 31 March available on www.dbu.dk/turneringer-og-resultater/klublicens/superliga/.

10.5.5

No overdue payables in respect of employees

A-criterion

1. The club licence applicant must prove that as at 31 March preceding the club licence season it has no overdue payables (as defined in Annex VIII) in respect of its employees as a result of contractual or legal obligations that arose prior to the previous 31 December.

The club licence applicant must also submit to DBU a statement from

management in which the person authorised to sign on behalf of the club discloses whether the club has overdue payables pertaining to its employees undertaken prior to 31 December the year preceding the club licence season. The declaration must be uploaded in the electronic system on 31 March. The declaration is therefore not to be submitted along with the rest of the material included in chapter 10, as this material is submitted at an earlier stage.

2. Payables are all types of consideration due in respect of employees as a result of contractual or legal obligations including salaries, sign on fees, image right payments, bonuses etc. Amounts payable to people who, for various reasons, are no longer employed by the applicant fall within the scope of this criterion and must be settled within the period stipulated in the contract and/or defined by law, regardless of how such payables are accounted for in the financial statements.
3. The term "employees" includes the following persons:
 - a) All professional players according to the *FIFA Regulations on the Status and Transfer of Players*.
 - b) Trainers, the administrative, technical, medical and security staff and other employees specified in Articles 8.4.2 - 8.4.9 and Articles 8.4.11 - 8.4.15, including former employees.
4. The club licence applicant must prepare and submit to DBU an employee's (under paragraph 3) table showing:
 - a) All employees who were employed at any time during the year up to the 31 December, i.e. not just those who remain at 31 December.
 - b) All employees in respect of whom there is an amount outstanding to be paid as at 31 December, irrespective of whether they were employed during the year up to 31 December.
 - c) All employees in respect of whom there is a claim pending before the competent authority under national law or pending arbitration.

If the club licence applicant is not involved in a trial pending before the competent authorities according to national law or a pending arbitration, this must be confirmed positively by means of the Standard declaration as at 31 March regarding chapter 10, available on www.dbu.dk/turneringer-og-resultater/klublicens/superliga/.

5. The following information must be given, as a minimum, in respect of each employee:
 - a) Name.
 - b) Position/function of the employee.
 - c) Start date.
 - d) End date (if applicable).
 - e) The balance payable as at 31 December, including the due date for each unpaid element.
 - f) Payable as at 31 March (for the period 1 January - 31 March prior to the club licence season), including the due date for each unpaid

element, together with explanatory notes.

- g) Amounts subject to any claim/proceedings pending as at 31 March.
6. The club licence applicant must reconcile the total liability as per the employees table to the figure in the financial statements balance sheet for "Accounts payable towards employees".
7. The employees table must be approved by management and this must be evidenced by way of a statement and signed by a person authorised to sign on behalf of the club licence applicant.

Please note that the description employees under the scope of 10.5.5 also includes amateur players who receive a remuneration in accordance with the DBU Amateur Regulations.

The club licence applicant must also submit a declaration by management to DBU in which the person with the power to sign on behalf of the club discloses whether the club has any overdue payables to employees as stated in the above. The club licence applicant must submit to DBU a specification of any payables due. The declaration must be uploaded in the KlubOffice on 31 March 2022. Please use the declaration as at 31 March available on:

www.dbu.dk/turneringer-og-resultater/klublicens/superliga/.

10.5.6

No overdue payables towards social/tax authorities

A-criterion

1. The club licence applicant must prove that as at 31 March preceding the club licence season, it has no overdue payables which arose prior to the previous 31 December (as defined in Annex VIII) towards social/tax authorities as a result of contractual or legal obligations in respect of its employees.

The club licence applicant must also submit to DBU a statement from management in which the person authorised to sign on behalf of the club discloses whether the club has overdue payables towards social/tax authorities as at 31 March the year preceding the club licence season. This declaration must be made on 31 March and submitted via KlubOffice. The declaration is available on www.dbu.dk/turneringer-og-resultater/klublicens/superliga/.

2. The club licence applicant must submit to DBU a social/tax table showing:
- a) The amount payable (if any) to the competent social/tax authorities as at 31 December of the year before.
- b) Any claim/proceedings pending.

The club licence applicant must submit to DBU a specification of any overdue payables to public authorities. If the club is not involved in any pending trial, this must be confirmed positively by submitting a declaration,

3. The following information must be given, as a minimum, in respect of each payable towards social/tax authorities, together with explanatory notes:
- a) Name of the creditor.

- b) Any payable as at 31 December, including the due date for each unpaid element.
 - c) Any payable as at 31 March (for the period 1 January - 31 March preceding the club licence season), including the due date for each unpaid element, together with supporting evidence.
 - d) Amounts subject to any claim/proceedings pending as at 31 March.
4. The club licence applicant must reconcile the total liability (payables to social or tax authorities) to the figure in the financial statements balance sheet for "Accounts payable to social/tax authorities" or to the underlying accounting records.
 5. The social/tax table must be approved by management and this must be evidenced by way of a statement and signed on behalf of the executive body of the club licence applicant by an authorised signatory.

The club licence applicant must submit to DBU a declaration by management in which the person with the power to sign on behalf of the club discloses whether the club has any overdue payables towards the social/tax authorities as mentioned above. The club licence applicant must submit to DBU a specification of any overdue payables. The declaration must be uploaded in the KlubOffice as at 31 March 2022. Please use the declaration as at 31 March available on www.dbu.dk/turneringer-og-resultater/klublicens/superliga/.

10.5.7

No overdue payables towards DBU or the Danish League

A-criterion

The club licence applicant must document that as at 31 March prior to the club licence season it has no overdue payables towards DBU or any of its local federations or the Danish League.

The club licence applicant must submit to DBU a declaration by management in which the person with the power to sign on behalf of the club discloses whether the club has any overdue payables towards DBU as at 31 December the year preceding the club licence season. The club licence applicant must submit to DBU a specification of any overdue payables. The declaration must be uploaded in the KlubOffice as at 31 March 2021. Please use the declaration as at 31 March available on www.dbu.dk/turneringer-og-resultater/klublicens/superliga/.

10.5.8

Written representations prior to the licensing decision

A-criterion

1. On 15 April 2022, the club licence applicant must make a written declaration to the DBU licensing manager.

The declaration must express if in the period 31 December prior to the club licence application any matters of significant financial importance to the club/the company have occurred.

2. The club licence applicant must confirm the following:
 - a) That all documents submitted to DBU are complete and correct.
 - b) Whether or not any significant change has occurred in relation to any of the club licensing criteria.

- c) Whether or not any events or conditions of major economic importance have occurred, that may have an adverse impact on the club licence applicant's financial position since the balance sheet date of the preceding audited annual financial statements or reviewed interim financial statements (if applicable). If any events or conditions of major economic importance have occurred, the management representations letter must include a description of the nature of the event or condition and an estimate of its financial effect.
 - d) Whether or not the club licence applicant or any parent company of the club licence applicant included in the reporting framework is seeking or has received protection from its creditors pursuant to laws or regulations within the 12 months preceding the club licence season.
3. Approval by management must be evidenced by way of a signature from the person authorised to sign on behalf of the club.

Please use the declaration as at 15 April available on www.dbu.dk/turneringer-og-resultater/klublicens/superliga/.

10.5.9

Information on its financial prospects

A-criterion

1. The club licence applicant must prepare and submit information on its financial prospects to DBU in order to demonstrate its ability to continue its operation (going concern) until the end of the club licence season 30 June 2023. The information must be based on the fact that the club during the club licence season plays in the same league as on the time of the application irrespective of the club's rank in the league.
2. If the club licence application exhibits any of the conditions described by indicator 1 or 2, it is considered a breach of the indicator:
 - a) Indicator 1 : Going concern
The auditor's report in respect of the annual or interim financial statements submitted in accordance with Articles 10.5.2 and 10.5.3 includes material uncertainty regarding going concern or an adverse opinion on going concern.
 - b) Indicator 2 : Negative equity.
The annual financial statements or the interim financial statements submitted in accordance with Articles 10.5.2 and 10.5.3 disclose a net liabilities position (negative equity).

Please be aware of Annex IX, para. B.2) and the mention of going concern which might be significant in relation to the licensing procedure and should be paid close attention to.

If the auditors' report/audit opinion includes material uncertainty regarding going concern or an adverse opinion on going concern or does not include any opinion, the license must be refused, unless either:

- I. A subsequent audit opinion without material uncertainty regarding going concern in relation to the same financial year is given, or

II. A subsequent audit opinion without an adverse opinion on going concern in relation to the same financial year is given, or

III. A subsequent audit opinion with a positive opinion in relation to the same financial year is given, or

IV. Further evidence is given to DBU which then assesses it based on documentation showing that the club is able to continue as a going concern until at least the end of the licence season. Such additional documentation includes, but is not necessarily limited to, information in the manual Article 10.5.9 (information about financial prospects).

If the audit opinion includes either a key audit matter regarding material uncertainty in relation to going concern or a qualified opinion not related to going concern, DBU must consider whether the modifications are important in connection with issuing licence. A licence may be refused unless further documentation is given to DBU which considers it to be satisfactory. Additional evidence which DBU may request will depend on the reason for the modified audit opinion.

3. Information on financial prospects must cover the period commencing immediately after the balance sheet day of the latest annual financial statements or, if applicable, the balance sheet date of the interim financial statements, and it must cover at least the entire club licence season.
4. Information on financial prospects consists of:
 - a) A budgeted profit and loss account, with comparative figure for the most recent annual financial statements or interim financial statements (if applicable).
 - b) A balance sheet budget with comparative figures for the most recent annual financial statements or interim financial statements (if applicable).
 - c) A cash budget with comparative figures for the most recent annual financial year statements or interim financial statements (if relevant).
 - d) Explanatory notes, including a brief description of each of the significant assumptions (as well as of the key risks that may affect the future financial results).
 - e) Information on credit facility in credit institutions or at others who provide credit as well as the term of this.
 - f) If economic letters of support are written, these must be submitted. The club must submit to DBU information on the financial prospects for the period 1 January 2022 - 30 June 2023 (18 months)
5. Information on financial prospects must be prepared, as a minimum, on a quarterly basis.

For the quarterly operating budget the budgeted balance sheet and the

cash budget, there must be an amount for each six months. That is, for the period 1 January - 30 June 2022, 1 July - 31 December 2022, 1 January - 30 June 2023.

6. Information on financial prospects must be prepared on a consistent basis with the audited annual financial statements and follow the same accounting policies as those applied for the preparation of the annual financial statements, except for accounting policy changes made after the date of the most recent annual financial statements that are to be reflected in the next annual financial statements – in which case details must be disclosed.
7. Information on financial prospects must meet the minimum disclosure requirements as set out in Annex VI and the principles in Annex VII. Additional line items or notes must be included if they provide clarification or if their omission would make the information on financial prospects misleading.
8. Information on financial prospects with the assumptions upon which they are based must be approved and signed both by the board of directors and the executive board of the club.

Information on the financial prospects may be approved upon submission of the “Standard declaration regarding chapter 10 – confirmation of conditions” which must be submitted with the application at the same time as the additional information according to the financial criteria. Please use the declaration as at 31 March available on www.dbu.dk/turneringer-og-resultater/klublicens/superliga/.

10.5.10

Player identification table

A-criterion

The club licence applicant must prepare and upload to DBU a list of all players on contract at the club during the accounting period.

The minimum requirement for each player follows in Annex VI, F, para. 3 and 4 regarding requirements to the financial statements. The table must be uploaded along with the rest of the application material.

10.5.11

Disclosure of financial information

A-criterion

The licence applicant must disclose on his website, or request DBU to disclose on its website, the following information and no later than at the date when DBU submits a list of licensees to UEFA, i.e. 29 May 2021:

- a) The total amount paid to or for the benefit of agents/intermediaries within the latest reporting period.
- b) Its latest audited annual financial statements assessed by DBU.

Please also see Annex IX, D, para. 5. The criterion in a) does not exempt the club from the obligation to submit to DBU upon request information on the total costs of agents, cf. to DBU's agent regulations – latest edition.

10.6 Significant Changes

Information on significant changes B-criterion

The club licence applicant must fulfil unconditionally the duty of notification as stipulated in Article 4.3, litra c).

This entails e.g. notifying DBU of any significant change to the club's finances or financial matters which may affect the club licence.

This applies both before and after a licence has been granted.

The licence applicant must immediately notify DBU of said changes.

Annexes

ANNEX V: Determination of the auditor and auditor's assessment procedures

A. Principle

1. The auditor must be independent in compliance with the International Federation of Accountants (IFAC) Code of Ethics for Professional Accountants.
2. The auditor must be an approved auditor and a member of one of the relevant IFAC member bodies.

B. Assessment procedures

1. The auditor must audit the annual financial statements.
2. The auditor must, as a minimum, review the interim financial statements. The auditor's report/audit opinion must:
 - a) Include a statement confirming that the review was conducted in accordance with either the International Standard on Review Engagements (ISRE) 2410, 'Review of Interim Financial Information Performed by the Independent Auditor of the Entity', and
 - b) Be uploaded to DBU together with the interim financial statements to form a basis for its licensing decision.
3. The auditor must assess any supplementary financial information. The auditor's report of factual findings must:
 - a) include a statement confirming that the assessment was conducted by way of agreed-upon procedures in accordance with the International Standard on Related Services (ISRS) 4400; and
 - b) be uploaded to DBU together with the supplementary information to form a basis for DBU's licensing decision.
4. Financial information other than that defined in the paragraphs above may be assessed by an auditor. In this case, the auditor's report must then:
 - a) Include a statement confirming that the assessment was conducted either:
 - i) Based upon agreed procedures in accordance with the International Standard on Related Services (ISRS) 4400; or
 - ii) For the assessment of information on financial prospects (if applicable) in accordance with the International Standards for Assurance Engagements (ISAE) 3400 or relevant national standards or practices where these comply with, as a minimum, the requirements of ISAE 3400; and
 - b) Be uploaded to DBU together with the relevant documentation to form a basis for DBU's licensing decision.

ANNEX VI: Minimum disclosure requirements for the financial statements

A. Principle

1. The annual report must be prepared in accordance with the provisions of the Danish Financial Statements Act Accounting Class C or IFRS.

If the accounting requirements described in this annex are not fulfilled with respect to information and treatment in the audited financial statements, the licence applicant shall prepare additional information, which will be uploaded to DBU. The supplementary information must include a converted balance sheet, a profit and loss account and any related notes. In addition, one or more notes must be attached, reconciling the results and the balance sheet of the supplementary information with those in the audited financial statements. The supplementary information must be assessed by the auditor in accordance with agreed work procedures according to Annex V.

B. Balance sheet

1. The minimum disclosure requirements for balance sheet items are stated below.

Assets

- i. Cash and cash equivalents
- ii. Accounts receivable from player transfers
- iii. Accounts receivable from group entities and other related parties
- iv. Other current accounts receivable
- v. Tax assets
- vi. Inventories
- vii. Other assets
- viii. Tangible fixed assets
- ix. Intangible assets – players
- x. Intangible assets – other
- xi. Investments

Liabilities

- xii. Bank overdrafts
- xiii. Bank and other loans (current and non-current)
- xiv. Accounts payable to group entities and other related parties (current and non-current)
- xv. Accounts payable relating to player transfers (current and non-current)
- xvi. Accounts payable to employees (current and non-current)
- xvii. Accounts payable to social/tax authorities (current and non-current)
- xviii. Accruals and deferred income (current and non-current)
- xix. Other tax liabilities (current and non-current)



- xx. Other current accounts payable
- xxi. Provisions (short-term and long-term)
- xxii. Other liabilities (current and non-current)

Net assets/liabilities

- xxiii. Net assets/liabilities

Equity

- xxiv. share/fund capital
- xxv. retained earnings
- xxvi. other reserves

C. Profit and loss account

1. The minimum disclosure requirements for the profit and loss account are stated below.

Revenue

- i. Ticket sales
- ii. Sponsorship and advertising
- iii. Broadcasting rights
- iv. Sale of merchandise
- v. UEFA solidarity and prize money
- vi. Other operating income
- vii. Total revenue (sum of items i - vi)

Expenses

- viii. Cost of production/materials
- ix. Employee benefits expenses (players and other employees)
- x. Depreciation and impairment of tangible fixed assets
- xi. Amortisation and impairment of other intangible fixed assets (excluding player registrations)
- xii. Other operating expenses
- xiii. Total operating expenses (sum of items viii - xii)

Player transfers

- xiv. Amortisation and impairment of intangible assets - player registrations or costs of acquiring player registrations
- xv. Profit/loss on disposal of intangible assets - player registrations or income from the disposal of player registrations
- xvi. Total net result from player transfers (sum of items xiv and xv)

Other

- xvii. profit/loss on disposal of tangible fixed assets

- xviii. finance income and expense
- xix. non-operating income/expense
- xx. tax income/expense
- xxi. profit or loss after taxation (sum of items vii, xiii, xvi and xvii-xx).

D. Cash flow statement

1. The cash flow statement must report cash flows for the financial period, classified separately as stated below.

Cash flow from operating activities

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

- i. Net cash inflow/outflow from operating activities

Cash flows from investing activities

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

- ii. Cash inflow/outflows from acquisition/disposal of player registrations
- iii. Cash inflow/outflows from acquisition/disposal of tangible fixed assets
- iv. Cash inflow/outflows from investing activities

Cash flows from financing activities

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

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

Other cash flows

Cash flows from interest and dividends received and paid must each be disclosed separately. Each cash flow must be disclosed in a consistent manner from period to period as either operating, investing or financing activities.

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

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

E. Notes to the financial statements

1. Notes to the annual financial statements must be presented in a systematic manner. Each item in the balance sheet, profit and loss account and cash flow statement must be cross-referenced to any related information in the notes. The minimum requirements for disclosure in notes are as follows:

a) Tangible fixed assets

A fixed-asset movement schedule in accordance with the Danish Financial Statements Act para. 88 or IFRS must be provided.

b) Intangible assets

A fixed-asset movement schedule in accordance with the Danish Financial Statements Act para. 88 or IFRS.

c) Pledged assets and assets under reservation of title

The existence and carrying amounts of intangible assets whose title is restricted and the carrying amount of intangible assets pledged as security for liabilities must be disclosed.

d) Fixed assets/Investments

Investments must include investments in subsidiaries, jointly controlled entities and associates. In respect of investments in subsidiaries, jointly controlled entities and associates, the following information must be disclosed as a minimum for each investment:

- i) name;
- ii) country of incorporation or residence;
- i) type of business/operations of the entity;
- ii) proportion of ownership interest;
- iii) if different, proportion of voting power held; and
- iv) description of the method used to account for the investments.

e) Bank overdrafts and loans

For each class of financial liability the following must be disclosed:

- i) information about the extent and nature of the debt instruments, including amounts and duration and any significant terms and conditions that may affect the amount, and timing of future cash flows.

f) Related party transactions

A table of all transactions with related parties must be prepared regardless of whether they are arm's length transactions.

The club licence applicant must confirm that the transactions between the related parties correspond to the conditions for the transactions between qualified, willing, interdependent parties, if such conditions can be documented.

g) *Contingent liabilities*

Unless the possibility of any outflow in settlement is remote, the reporting entity must disclose for each class of contingent liability at the statutory closing date a brief description of the nature of the contingent liability and, where practicable:

- i) an estimate of its financial effect;
- ii) an indication of the uncertainties relating to the amount or timing of any outflow;
- iii) the possibility of any reimbursement.

h) *Other disclosures*

i) Agents'/intermediaries' fees

The total amount of payments made to or for the benefit of an agent/intermediary during the financial period must be disclosed by the licence applicant.

ii) Players' economic rights (or similar)

For any player for whom the economic rights or similar are not fully owned by the licence applicant, the name of the player and the percentage of economic rights or similar held by the licence applicant at the beginning of the period (or on acquisition of the registration) and at the end of the period must be disclosed.

2. Notes to the interim financial statements must consist, as a minimum, of:

a) remarks that the same accounting policies and methods of computation are followed in the interim financial statements as compared with the most recent annual financial statements or, if those policies or methods have been changed, a description of the nature and effect of the change.

b) disclosure of any events or transactions that are material to an understanding of the current interim period.

F. Player identification table

1. All licence applicants must prepare and upload to DBU a player identification table.

2. The player identification table must be provided to the auditor/chapter expert by DBU, who must reconcile the aggregate figures in the player identification table to the relevant figures in the balance sheet and profit and loss account in the audited annual financial statements. However, the player identification table does not need to be disclosed within the annual financial statements.

3. The minimum information to be included in the player identification table in respect of each relevant player is as follows:

- a) Name and date of birth;
- b) Start date of original player contract and end date of current contract;
- c) Costs of acquiring the player's registration;
- d) Accumulated amortisation brought forward and as at the end of the period;
- e) Expense/amortisation in the period;
- f) Impairment cost in the period;

- g) Disposals (cost and accumulated amortisation);
- h) Net book value (carrying amount);
- i) Profit/(loss) from disposal of player's registration; and
- j) Sell-on rights (or similar), i.e. description and (if possible) quantification of any sell-on rights to a football club that formerly held the player's registration, excluding training compensation and/or solidarity contributions.

4. Relevant players, about whom details are required in the table, are:

- a) all players whose registration is held by the licence applicant at any time during the period including players in respect of whom some direct acquisition costs or other costs have been incurred (at some point in time in the reporting period or prior periods); and
- b) all players in respect of whom some income/profit (or loss) has been recognised (at some point in time in the reporting period).
- c) all amateur players who have receive remuneration in accordance with the *DBU Amateur Regulations* during the period.

5. For licence applicants who have restated player accounting figures to meet the accounting requirements of these regulations, these aggregate figures from the player identification table must agree with/be reconciled to the restated figures in the supplementary information.

G. Financial review by management

1. The annual financial statements must include the names of persons who were members of the executive body, or board of directors, and of the supervisory bodies of the reporting entity at any time during the year.

ANNEX VII: Basis for the preparation of financial statements

A. Consolidation/combination requirements

1. The financial information of all entities included in the reporting framework (as defined in Article 10.5.1) must be included in the annual accounts by consolidation.

B. Accounting requirements for permanent transfers of player registrations

1. Licence applicants which capitalise the costs by acquiring a player's registration as an intangible assets must apply certain minimum accounting requirements as described below in paragraph 2.

2. The minimum accounting requirements for licence applicants that capitalise the costs of acquiring a player's registration as an intangible asset are as follows:

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

b) Only direct costs of acquiring a player's registration can be capitalised. For accounting purposes, the carrying value of an individual player must not be revalued, even though management may believe market value is higher than carrying value. In addition, whilst it is acknowledged that a licence applicant may be able to generate some value from the use and/or transfer of locally trained players, for accounting purposes costs relating to an applicant's own youth sector must not be included in the balance sheet – as only the cost of players purchased is to be capitalised. All forms of consideration to and/or benefit of players (however not sign-on fees) must be treated as employee benefits expenses and not costs of acquiring a player's registration. Finance costs arising in respect of borrowings are treated as finance costs and are not costs of acquiring a player's registration even if the borrowings were obtained to help finance the acquisition of player registrations.

c) Amortisation begins when the player's registration is acquired. Amortisation ceases when the asset is fully amortised or when the asset is derecognised (i.e. the registration is permanently transferred to another club), whichever comes first.

d) In respect of each individual player's registration, the depreciable amount must be allocated on a systematic basis over its useful life. This is achieved by the systematic allocation of the cost of the asset as an expense over the period of the player's contract.

If the period of a player's contract with the club is extended, then the intangible asset carrying value of the player's registration plus any additional directly attributable contract negotiation costs (e.g. agent's/intermediary's fees) are to be amortised over the extended period of the player's contract or over the remaining period of the original contract.

e) All capitalised player values must be reviewed individually each year by management for impairment. If the recoverable amount for an individual player is lower than the carrying amount on the balance sheet, the carrying amount must be adjusted to the recoverable amount and the adjustment charged to the profit and loss account as an

impairment cost. All licence applicants must apply consistent accounting policies in respect of player registration costs.

The net book value must be impaired on the balance sheet date if:

- i) A player will not be able to play again with the club, for example if he suffers a career-threatening injury or he is permanently unable to play professional football. The net book value must then be fully impaired on the balance sheet day. The following events do not represent a cause for recognising impairment loss:

- A player suffers an injury in a reporting period and is temporarily unable to play professional football with the club.

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

- ii) The management of the club is committed to permanently transfer the registration of a player and the transfer occurs just after the statutory closing date, then the net book value of the player's registration on the balance sheet can be impaired if the disposal proceeds for the permanent transfer of the player's registration to the new club is lower than his net book value.

The accounting principle must be disclosed in the financial statements and must be applied consistently from one accounting period to another.

- f) The profit/loss on the disposal of a player's registration to another club to be recognised in the profit and loss account is the difference between the sales revenue after deduction of selling costs and the remaining carrying amount of the player's registration in the balance sheet as at the date of the transfer. The termination of a player's registration must be recognised in the licence applicant's financial statements when all significant conditions for the transfer to take place have been satisfied, i.e. the transfer is effectively unconditional and all risks and reservations have been transferred to the new club.

3. The licence applicant must prepare supplementary information to DBU if the accounting requirements described in this annex are not met thorough the information and accounting policies in the audited annual report. The supplementary information must contain a restated balance sheet, profit and loss account and any associated notes to meet the requirements set out above. A note (or notes) reconciling the result and balance sheet stated in the document with the supplementary information to those shown in the audited accounts (prepared in accordance with the national accounting policies) must also be included. The restated financial information must be assessed by the auditor in the form of agreed procedures.

C. Accounting requirements for the temporary transfer of a player's registration (loan)

1. The minimum accounting requirements for licence applicants that have transactions in respect of the temporary transfer of a player's registration (loan) are as follows.
2. Loan fees received/paid must be reported as player transfer income/expense.
3. Loan of a player from the lender club to the new club with no obligation/option to buy:
 - a) The loan fees received/receivable by the lender club must be recognised as income over the period of the loan arrangement. The lender club will continue to recognise the original costs of acquiring the player's registration as an intangible asset on its balance sheet and to allocate systematically the cost of the asset as an amortisation expense over the period of the player's contract.

- b) The loan fees paid/payable by the new club, if any, must be recognised as an expense over the period of the loan arrangement. If the player's salary is taken over by the new club, it must be recognised as an employee benefits expense over the player's loan term.
4. Loan of a player from the lender club to the new club with an unconditional obligation to buy:
- a) The loan must be reflected by the lender club as a permanent transfer and the player's registration rights must be derecognised from its intangible assets. The proceeds from the loan and from the future permanent transfer must be recognised from the inception of the loan agreement.
 - b) The direct costs of the loan and the future permanent transfer for the new club must be recognised by the new club in accordance with the accounting requirements for permanent acquisition of a player's registration.
5. Loan of a player from the lender club to the new club with an option to buy:
- a) The transaction must be recorded as a loan by the lender club until the option is exercised by the new club. When the option is exercised, any remaining proceeds of the loan and proceeds of the future permanent transfer must be recognised in accordance with the accounting requirements for the permanent transfer of player's registration.
 - b) When the option is exercised by the new club, any remaining costs of the loan and the costs of the future permanent transfer must be recognised by the new club in accordance with the accounting requirements for the permanent acquisition of a player's registration.
6. Loan of a player from the lender club to the new club with a conditional obligation to buy:
- a) If a condition is considered to be virtually certain, then the player's registration must be recognised by both clubs as a permanent transfer from the inception of the loan agreement.
 - b) If the fulfilment of a condition cannot be assessed with sufficient certainty to trigger the permanent transfer from the inception of the loan, then the player's registration must be recognised first as a loan and then as a permanent transfer once the condition is met.

D. Accounting requirements for specific expense items

1. Incentive/bonus expenses for employees

- a) Bonus and/or incentive payments must be recognised as staff costs from the time the requirements are met or compliance is highly probable.

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

2. Termination benefits to employees

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

E. Accounting requirements for specific revenue items

1. Season tickets and similar revenues

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

2. Broadcasting and/or prize money revenues

- a) Revenue in respect of broadcasting rights and/or other consideration for participation in a competition which are fixed considerations must be recognised on a proportionate basis at the point in time when the relevant matches take place during the season.
- b) Revenue in respect of broadcasting rights and/or consideration for participation in a competition which are variable considerations dependent on certain conditions being satisfied by the club (such as competition performance bonuses) must be recognised at the point in time when the performance obligations are satisfied.

3. Sponsorship and commercial revenues

- a) Revenue in respect of sponsorship rights considerations must be recognised on a proportionate basis over the period covered by the sponsorship rights contract.
- b) Revenue in respect of sponsorship rights which are dependent on certain conditions being satisfied by the club (such as competition performance bonuses) must be recognised at the point in time when the performance obligations are satisfied.
- c) Any non-cash consideration as part of a sponsorship contract must be measured at fair value.

4. Donations and grants

- a) A donation is an unconditional gift of consideration that must be recognised as other operating income when received.
- b) Grants must not be recognised in the accounts of the club until there is reasonable assurance that the club will comply with the conditions to receive the grant and the grant will be received. Then, the grant must be recognised in profit and loss on a systematic basis over the reporting periods in which the club recognises as expenses the related costs for which the grants were intended to compensate. Therefore, grants in respect of specific expenses are recognised in profit and loss in the same reporting period(s) as the relevant expenses. Similarly, grants related to depreciable assets are recognised in profit and loss over the reporting periods and in the proportions in which depreciation expenses on those assets is recognised. A grant that becomes receivable as compensation for expenses or losses already incurred or for the purpose of giving immediate financial support with no future related costs must be recognised in profit or loss in the period in which it becomes receivable.

ANNEX VIII: Notion of 'overdue payables'

1. Payables are considered as overdue if they are not paid according to the contractual or legal terms.
2. Payables are not considered as overdue, within the meaning of this Superliga manual, if the licence applicant/licensee (the debtor) is able to prove by 31 March (in respect of Articles 10.5.4, 10.5.5 and 10.5.6 in this manual) that:
 - a) It has paid the relevant amount in full; or
 - b) It has concluded an agreement which has been accepted in writing by the creditor to extend the deadline for payment beyond the applicable deadline (note: the fact that a creditor may not have requested payment of an amount does not constitute an extension of the deadline); or
 - c) It has brought a legal claim which has been deemed admissible by the competent authority under national law or has opened proceedings with the national or international football authorities or relevant arbitration tribunal contesting liability in relation to the overdue payables; however, if the decision-making bodies (DBU and/or UEFA Club Financial Control Body) consider that such claim has been brought or such proceedings have been opened for the sole purpose of avoiding the applicable deadlines set out in these regulations (i.e. in order to buy time), the relevant amount will still be considered as an overdue payable; or
 - d) It has contested to the competent authority under national law, the national or international football authorities or the relevant arbitration tribunal, a claim which has been brought or proceedings which have been opened against it by a creditor in respect of overdue payables and is able to demonstrate to the reasonable satisfaction of the relevant decision-making bodies (DBU and/or UEFA Club Financial Control Body) that it has established reasons for contesting the claim or proceedings which have been opened; however, if the decision-making bodies (licensor and/or UEFA Club Financial Control Body) consider the reasons for contesting the claim or proceedings which have been opened as manifestly unfounded the amount will still be considered as an overdue payable; or
 - e) It is able to demonstrate to the reasonable satisfaction of the relevant decision-making bodies (DBU and/or UEFA Club Financial Control Body) that it has taken all reasonable measures to identify and pay the creditor club(s) in respect of training compensation and solidarity contributions in FIFA regulations (as defined in the *FIFA Regulations on the Status and Transfer of Players*).



ANNEX IX: Licensor's assessment procedures

A. Principle

The Danish League establishes the assessment procedure to ensure equal treatment of all licence applicants.

The DBU licensing manager assesses the material submitted by the licence applicant and determines whether or not it is sufficient and then forwards it to the Licensing Committee which determined whether all requirements have been met and which – if necessary – require further material to be submitted by the applicant before a licence may be granted.

The assessment processes to check compliance with the financial criteria set out in Article 2.2.4 comprise specific assessment steps that must be followed by DBU as set out below.

This annex contains the method in which the expert must review the licence application.

B. Assessment of the auditor's report/audit opinion on the annual and interim financial statements

1. In respect of the annual and interim financial statements, DBU must perform the following minimum assessment procedures:

- a) Assess whether the reporting framework is appropriate for club licensing purposes.
- b) Assess the information (annual and interim financial statements that may also include significant uncertainty of going concern) submitted to form a basis for licensor's decision.
- c) Read and consider the annual and interim financial statements and the auditor's report/audit opinion..
- d) Address the consequences of any modifications to the auditor's report (compared to the normal form of unqualified report) and/or deficiencies compared to the minimum disclosure and accounting requirements according to paragraph 2 below.

2. Having assessed the reporting framework and read the auditor's report/ audit opinion on the annual and interim financial statements, the licensor must assess these according to the items below:

- a) If the reporting framework does not meet the requirements of Article 10.5.1, the licence must be refused.
- b) If the auditor's report/ audit opinion has an unqualified opinion, without any modification, this provides a satisfactory basis for granting the licence.
- c) c) If the auditor's report makes a reference to any situation defined in 10.5.8, paragraph 2 d), the licence must be refused.

Please also cf. to Article 10.5.9 regarding going concern.

If the licence applicant provides supplementary information, DBU must additionally assess the auditor's report on the agreed procedures in respect of the supplementary information.

The licence may be refused if this includes reference to errors and/or exceptions found.

C. Assessment of overdue payables towards other clubs, employees and social/tax authorities

In respect of the overdue payables towards other clubs, employees and social/tax authorities, DBU must assess the information submitted by the licence applicant, in which case he must perform the corresponding assessment according to paragraph 2, 3 and 4 below.

With regard to the overdue payables towards other clubs, DBU must assess the information submitted by the licence applicant, in particular the transfers table and the underlying documentation as described below. The same minimum steps must be performed by DBU.

- a) Reconcile the total in the transfers table to the 'Accounts payable relating to player transfers' amount in the annual or interim financial statements as at 31 December.
- b) Check the mathematical accuracy of the transfers table.
- c) Select all or a sample of player transfer agreements including loan agreements, compare the corresponding agreements with the information contained in the transfers table and highlight the selected transfers/loans.
- d) Select all or a sample of transfer payments, compare them with the information contained in the transfers table and highlight the selected payments.
- e) If there is an amount due as at 31 March that concerns a transfer that occurred before 31 December of the previous year, examine that by 31 March at the latest:
 - i) an agreement has been reached as per Annex VIII, paragraph 2 b); or
 - ii) a dispute/claim/proceeding has been brought as per Annex VIII, paragraph 2 c);
 - iii) all reasonable measures have been taken as per Annex VIII, paragraph 2 e).
- f) Examine all or a selection of bank statements in support of payments.
- g) If applicable, examine documents, including agreements with the relevant football club(s) and/or correspondence with the competent body, in support of e(i), e(ii) and/or e(iii) above.

With regard to overdue payables in respect of employees, DBU must assess the information submitted by the licence applicant, in particular the employees table and other corresponding supporting documents, as described below. The following minimum steps must be performed by DBU.

- a) Obtain the employees table prepared by management.
- b) Reconcile the total payable in the list of employees to the 'Accounts payable to employees' amount in the annual or interim financial statements as at 31 December.
- c) Obtain and inspect all or a randomly selected sample of employee confirmation letters and compare the information to that contained in the list of employees.
- d) If there is an amount due as at 31 March that refers to payables in respect of contractual or legal obligations in respect of its employees that arose before the previous 31 December, examine that, by 31 March at the latest:
 - i) an agreement has been reached as per Annex VIII, paragraph 2 b); or
 - ii) a dispute/claim/proceeding has been brought as per Annex VIII, paragraph 2 c) or has been contested as per Annex VIII, paragraph 2 d).
- e) Examine all or a selection of bank statements in support of payments.
- f) If applicable, examine documents, including agreements with the relevant employee(s) and/or correspondence with the competent body, in support of the representations under d(i) and/or d(ii) above.

4. With regard to overdue payables towards social/tax authorities, DBU must assess the information submitted by the licence applicant, in particular the social/tax table and other corresponding supporting documents, as detailed below. If the assessment is carried out by an auditor/external chapter expert, the same minimum steps must be performed by him:

- a) Obtain the social/tax table prepared by management.
- b) Reconcile the total payable in the social/tax table to the 'Accounts payable to social/tax authorities' amount in the annual or interim financial statements as at 31 December.
- c) Obtain corresponding supporting documents.
- d) Examine if there is an amount due as at 31 March that refers to payables towards social/tax authorities as a result of contractual or legal obligations in respect of its employees that arose before 31 December the previous year, examine that, by 31 March at the latest:
 - i) an agreement has been reached as per Annex VIII, paragraph 2 b); or
 - ii) a dispute/claim/proceeding has been brought as per Annex VIII, paragraph 2 c) or contested as per Annex VIII, paragraph 2 d).
- e) Examine all or a selection of bank statements in support of payments.
- f) If applicable, examine documents, including agreements with the relevant social/tax authorities and/or correspondence with the competent body, in support of the representations under d(i) and/or d(ii) above reports described above.

D. Assessment of the written representation letter prior to the licensing decision

In respect of the written representation letter, DBU must read and consider the impact of any significant change that has occurred in relation to the licensing criteria.

DBU must also read and consider the information in respect of any event or condition of major economic importance, in combination with the financial statements, future financial information and any additional documentary evidence provided by the licence applicant. The licensor may decide to have this assessment carried out by an auditor.

DBU must assess the licence applicant's ability to continue as a going concern until at least the end of the licence season. The licence must be refused if DBU assesses, based on the financial information that the licence applicant may not be able to continue as going concern until at least the end of the licence season.

If the licence applicant (or the registered member of DBU which has a contractual relationship with the licence applicant within the meaning of Article 4.2) the licence applicant's parent company which is included in the reporting framework, seek/sought or is/was receiving protection from its creditors pursuant to laws or regulations within the 12 months preceding the licence season then the licence may be refused. For the avoidance of doubt the licence must also be refused even if the concerned entity is no longer receiving protection from its creditors at the moment the licensing decision is taken.

DBU must control that the total amount paid in agents'/intermediaries' fees during the latest financial period and the last reviewed financial statements assessed by DBU have been disclosed on the website of the licence applicant or DBU.

E. Assessment of the information on financial prospects In respect of the information on financial prospects, DBU must assess whether or not an indicator as defined in Article 10.5.9 has been breached. If any indicator has been breached, DBU assess the information submitted by the licence applicant according to paragraph 2 below.

The assessment procedures must include, as a minimum, the following:

- a) Check whether the information on financial prospects is arithmetically accurate;
- b) Through discussion with management and review of the information on financial prospects, determine whether the information on financial prospects has been prepared

using the disclosed assumptions and risks;

- c) Check that the opening balances contained within the information on financial prospects are consistent with the balance sheet shown in the immediately preceding audited annual financial statements or reviewed interim financial statements (if such interim financial statements have been submitted); and
- d) Check that the information on financial prospects has been formally approved by the executive body of the licence applicant.
- e) If applicable: examine corresponding supporting documents, including for example agreements with sponsors, banking facilities, share capital increase, bank guarantees and minutes of the board.

DBU must assess the liquidity of the licence applicant (i.e. the availability of cash after taking account of financial commitments) and the licence applicant's ability to continue as a going concern until at least the end of the licence season. The licence must be refused if, based on the financial information that DBU has assessed, in DBU's judgement, the licence applicant may not be able to meet its financial commitments as they fall due and continue as a going concern until at least the end of the licence season.

F. Assessment of overdue payables

1. In respect of the overdue payables requirements (towards football clubs, employees and social/tax authorities) DBU must perform, as a minimum, the following assessment procedures:
 - a) Read the licensee's completed payables information and make enquiries to the licensee if there is any information that may be incomplete and/or inaccurate based on DBU's existing knowledge of the licensee from club licensing and/or other reasonable information sources;
 - b) In relation to the transfer payables information, verify the completeness of the list of players submitted with the information already submitted.