

IB DP BUSINESS MANAGEMENT HL

INTERNAL ASSESSMENT

MAY 2024

To what extent did the allegations of unethical labour practices in Fifa's 2022 Qatar World Cup impact shareholder equity and brand reputation?

Key Concept:

ETHICS

Candidate Code:

Supporting Documents

Supporting Document 1

ANALYSIS **FLAMESHOT INFO** **SCREENSHOT SHORDED**

WHO WE ARE WHAT WE DO OUR VALUES GET INVOLVED LATEST

Migrants' rights

Qatar hosted the 2022 FIFA World Cup between 20 November and 18 December.

In November, the European Parliament urged football's international governing body FIFA and Qatar to compensate migrant workers and expand the Workers' Support and Insurance Fund to include all deaths and other abuses of human rights related to the preparations for the World Cup.

Migrants' rights

Despite the government's ongoing efforts to reform its labour system, thousands of migrant workers continued to face labour abuses.¹

In August, the government said that over 300,000 migrant workers had been allowed to change jobs without the permission of their employers since October 2020, when a reform was introduced. However, some migrant workers who applied to change jobs continued to face barriers or retaliatory measures by their employers, including charges filed against them for "absconding" or having their residence permits canceled.

Migrant workers still commonly faced wage theft by employers, despite government attempts to address non-payment of wages, including by strengthening the monitoring system; setting up labour committees and operating a fund to expedite payment. In August, hundreds of workers protested in the capital Doha against their employers who owed them up to six months' wages. They were arrested the same month en masse after which hundreds were finally paid their arrears and then deported to their home countries. After years of patchy operationalization, the state-run compensation fund is said to have paid out over USD 300 million for unpaid wages and benefits between October 2020 and September 2022. However, many workers entitled to payments were left out or received capped compensation.

The authorities continued to fail to investigate properly the deaths of migrant workers and hold employers or authorities accountable, precluding any assessment of whether the deaths were work-related and depriving families of the opportunity to receive compensation from the employer or authorities.

Despite reforms, most of whom are women, continued to face basic and prolonged working conditions and access to the justice system and housing remains limited. The Ministry of Labour continued to provide free legal aid to protect them from labour abuses. Women domestic workers who managed to file abuse complaints were also subject to visa strikes. In October, the government requested the Qatar Chamber for Human Rights creation for victims of human rights violations, which had been closed since the onset of the COVID-19 pandemic. While the chamber should have provided women much needed redress for a formal forum, it appeared to be merely a place to talk in vain.

The authorities continued to let migrant workers' housing and family code unions, a right affected by COVID-19.

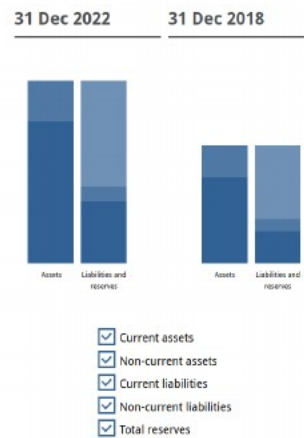
Many migrant workers faced discrimination on the basis of race, nationality and language. For instance, security checks interviewed by primary information told the management how long it would take an employee to finish work. Discrimination against employees based on race and language led to the loss of their jobs and workers' contracts and salaries.

Forced labour and other abuses

Supporting Document 2

Balance sheet as at 31 December 2018
versus 31 December 2022 (in TUSD)

Assets			in TUSD	
	31 Dec 2022	31 Dec 2018		
Current assets	5,286,340	3,196,596		
Non-current assets	1,509,292	1,192,066		
Total assets	6,795,542	4,388,662		
Liabilities and reserves			in TUSD	
	31 Dec 2022	31 Dec 2018		
Current liabilities	2,305,665	1,166,780		
Non-current liabilities	518,618	477,160		
Total liabilities	2,824,283	1,643,940		
Total reserves	3,971,259	2,744,722		
Total liabilities and reserves	6,795,542	4,388,662		



Supporting Document 3

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