



محكمة قطر الدولية
ومركز تسوية المنازعات
QATAR INTERNATIONAL COURT
AND DISPUTE RESOLUTION CENTRE

**In the name of His Highness Sheikh Tamim bin Hamad Al Thani,
Emir of the State of Qatar**

Neutral Citation: [2026] QIC (F) 12

**IN THE QATAR FINANCIAL CENTRE
CIVIL AND COMMERCIAL COURT
FIRST INSTANCE CIRCUIT**

Date: 22 April 2026

CASE NO: CTFIC0030/2025

PATRICIA JAECKLEIN

Claimant

v

SDI SPORTS LLC

Defendant

JUDGMENT

Before:

Justice James Allsop AC

Order

1. The Court makes the following declaration:

On 9 April 2025, the Defendant seriously breached and repudiated the contract between it and the Claimant signed on 6 December 2023 and thereby wrongfully dismissed the Claimant from that date, such repudiation being accepted by the Claimant no later than the commencement of these proceedings and service on the Defendant.

2. The Counterclaim is dismissed.
3. By no later than 16.00 on 6 May 2026, the parties must file and serve any submissions in relation to the following:
 - i. a declaration relating to restrictive covenants (see paragraphs 216 to 220 of the judgment);
 - ii. the matters of monetary relief by way of damages or other payment (see paragraphs 224, 225, 227, 229 to 232, and 233 to 244, of the judgment);
 - iii. the nature and terms of the order for costs in favour of the Claimant, including, in the light of the present evidence of the lack of financial worth of the Defendant, whether other entities, and if so which, should be liable contingently for any such costs; and
 - iv. any matter otherwise said to have been overlooked in the judgment.

Judgment

Preliminary

1. Some of the background to this case is to be found in my judgment dated 4 November 2025 on procedural matters ([2025] QIC (F) 53). These reasons should be taken to pick up what I said in that judgment without any need for repetition. To the extent that any inconsistency can be discerned between that judgment and this, this judgment prevails.

The hearing and the evidence

2. The trial of this matter took place remotely (at the joint request of the parties) over four days commencing at 09.00 Doha time on 8, 9, 15 and 16 March 2026. The evidence was comprised of the following:
 - i. Witness statements with annexures filed on behalf of the Claimant:
 - a. of Ms Jaecklein, the Claimant, dated 9 November 2025;
 - b. of Ms Kim Harland, former President of the Defendant dated 9 November 2025;
 - c. of Nigel Scott, a former employee of companies in the SDI Group of which the Defendant was part, dated 9 November 2025; and
 - d. of Mr Joseph Hughes, a former employee of the Defendant and another company in the SDI Group, dated 9 November 2025.
 - ii. Various objections were made to parts of these statements, upon which I made rulings as follows:
 - a. objection was taken to paragraphs 84, 85 and 86 of Ms Jaecklein's witness statement. I allowed all three paragraphs other than the clause "*I maintained legal residency in Qatar*" on the first line of paragraph 86, restricting such word to evidence of her state of mind;
 - b. objection was taken to paragraphs 21 and 22 of Ms Harland's witness statement. I allowed the paragraphs; and
 - c. objection was taken to paragraphs 15 and 16 of Mr Hughes' witness statement. I allowed the paragraphs.
 - iii. Each of these witnesses was cross examined and re-examined.
 - iv. The Claimant tendered various documents, extracted from a large bundle that had been compiled before the hearing, as follows:

- a. documents described as “*Termination Investigation*”;
 - b. documents described as “*Performance and HR*”;
 - c. documents described under the heading “*Calendars*” in the bundle; and
 - d. documents concerned with regulatory investigation.
- v. The Claimant tendered the factual exhibits to the pleadings, the Statement of Claim; and the factual Annexures to the Reply. Of course, any admissions in the pleadings can be taken as evidence if relevant.
- vi. Written statements with annexures filed on behalf of the Defendant:
- a. of Mr Roy Alexander Roedger, the owner of SDI Marketing Group Inc and the Defendant, dated 9 November 2025;
 - b. of Ms Terri Lynn Truscello, the CEO of SDI Marketing Inc, and its related entities including the Defendant, dated 9 November 2025;
 - c. of Robyn Susan Anne Hobbs, the Senior HR Business Partner for SDI Marketing Inc, and its related entities including the Defendant, dated 9 November 2025;
 - d. of Mr Michael Cadesky, a tax advisor and expert witness by way of his expert report, dated 19 November 2025;
 - e. of the same Mr Cadesky by way of supplementary report, dated 12 March 2024;
 - f. of Mr Adam Smith, a Principal and United States Immigration Attorney at ADSI Law PLLC in Houston, Texas, by way of expert report dated 29 November 2025; and
 - g. of the same Mr Smith by way of supplementary report in an email dated 12 March 2026;
- vii. Each witness was cross-examined and re-examined.

- viii. The Defendant tendered various documents extracted from the bundle being Ms Hobbs's timeline in her investigation.
- ix. The Defendant tendered the factual Exhibits D1-D15 to the Defence and Counterclaim.

Summary of conclusions

- 3. For the reasons that follow, I find that Ms Jaecklein was wrongfully dismissed by the Defendant in a manner that was a repudiation of her contract of employment. She is entitled to declaratory and financial relief. I am not in a position to finalise all the relief to which Ms Jaecklein may be entitled. With respect to counsel, the submissions on relief were not adequate to assist me. The orders that the Court now makes reflect the need for some further assistance to ensure that relief is full and complete, but not beyond that to which Ms Jaecklein is entitled.

Introduction

- 4. From 7 September 2011 to 9 April 2025, the Claimant, Ms Patricia Jaecklein, was employed within the SDI Group, directly and relevantly by written contract from 1 June 2023 (the '**2023 Contract**'), and earlier by contract from 1 June 2021 (the '**2021 Contract**'), and earlier without formal written contract from 7 October 2019 by the Defendant, SDI Sports LLC, which was incorporated under the laws of Qatar. Ms Jaecklein is and was a Canadian citizen. The SDI Group (the '**Group**' or '**SDI**'), consisting of various corporate manifestations, was engaged in marketing/*"experiential"* marketing: conferences and the like, digital marketing, branded apparel, relating to sport, with its principal focus of business in North America, Canada and the United States, though elsewhere also.
- 5. The Group was owned by Mr Roy Roedger. In his evidence, Mr Roedger gave a pen picture of Ms Jaecklein: that she was enthusiastic, hardworking, attentive to detail and devoted to her work. He noted that some of her work colleagues and on two occasions clients found her *"difficult"* at times, but I sensed from this evidence that this could be understood as a by-product of her enthusiastic and sometimes intense attitude to her work. Mr Roedger said that he regarded Ms Jaecklein as a daughter figure. At the time that this evidence was given, I considered that it bespoke an (entirely innocent and

appropriate) affection for her personality and attitude to life and work and a sense of gratitude to an enthusiastic and motivated employee. His view was tempered by a belief that, sometimes, Ms Jaecklein over-estimated her own abilities and achievements. Nevertheless, I took it from Mr Roedger's evidence, including the way he spoke of her, that her continued employment in the Group for nearly 14 years in roles of increasing responsibility attested to the fact that she was a valuable employee of the Group. I so find. That value as an employee was in significant part her role as promoting and representing SDI. Her skill was at marketing and promotion. In addition to that, by 2019, Ms Jaecklein had familiarity with and exposure to operating in the Middle East, most relevantly Qatar. However, it should be stated at the outset that there was no evidence that Ms Jaecklein had any expertise or training in cross border tax or immigration issues, and in particular United States or Canadian tax affairs. She did not hold herself out as having any such expertise in tax or immigration matters.

6. On 9 April 2025, Ms Jaecklein was summarily dismissed, without warning or notice, from her employment with the Defendant. The act of termination of the employment was the delivery to her of a letter dated 8 April 2025 by Ms Robyn Hobbs, the "*Senior Human Resources Business Partner*" of the Group, at a meeting on 9 April 2025. The letter stated the grounds for termination to be as follows:

Following a thorough internal review, the Company has determined that you have:

1. ***Knowingly breached contractual obligations, including your duty to disclose material facts relevant to your work location and compliance with international laws;***
2. ***Operated from the United States without legal work authorisation, while under a Qatar-based employment agreement - after expressly declining a compliant U.S.-based contract offered in 2023;***
3. ***Placed SDI Sports LLC at risk of non-compliance with US immigration, tax and employment laws;***
4. ***Violated key provisions of your employment agreement including:***
 - ***clause 3.3 – Exclusive Employment and Legal Compliance***
 - ***clause 9 – Adherence to Company Policies***
 - ***clause 10.1.1 – Summary Termination for Material Breach or Misconduct.***

These breaches constitute gross misconduct and repudiation of contract, justifying immediate termination for cause.

7. The letter is worthy of remark for its lack of descriptive detail as to what Ms Jaecklein had done wrong. It will be necessary to deal with the evidence in some detail to demonstrate the gross unfairness in the conclusions upon which reliance was placed. But certain things can be said at the outset.
8. First, the reliance upon clause 3.3 of the relevant contract was entirely baseless and was never sought to be justified in the weeks and months after 8 April 2025, nor in the litigation. It was left to rest silently in unwithdrawn obscurity that did the Defendant, and those who compiled the letter, no credit. Clause 3.3 contained the obligation of faithful service:

Not to work for any third party ... to well and faithfully serve [the Defendant] ... [and] not ... be employed or engaged in any capacity, in promoting, undertaking or carrying on any other business or employment that in any way conflicts with the performance of the ... obligations here under.

There was not a skerrick of evidence or material to support that serious and unwithdrawn allegation. It should never have been made.

9. Second, the obscure and unparticularised allegations of a failure to adhere to company policy or policies, were barely touched in the evidence or address.
10. The justification of what occurred is best extracted and distilled from an email sent by Ms Hobbs (head of Human Resources or HR) to Mr Roedger and the then, recently appointed CEO of SDI Marketing, Ms Truscello, shortly prior to 8 April 2025. It reflects handwritten notes of Ms Hobbs. Ms Hobbs had taken over the senior HR position from Ms Hudswell in about September 2024. This email set out a script for the termination meeting. The script was largely for Ms Hobbs, but also contained lines for Mr Roedger. Neither was cross-examined on the contents. They did not expressly adopt the email in their witness statements. However, the contents reflect the case that was put to justify the summary dismissal, and I infer that the contents reflect what was said to Ms Jaecklein at the meeting on 9 April 2025 with Ms Hobbs and likely Ms Truscello, and in meetings in and after April 2025, with Ms Hobbs, Ms Truscello and Mr Roedger. The assertions were:

- i. Ms Jaecklein had been residing in and working from the United States without a proper visa or work authorisation.
 - ii. (i) created a material risk for the company (and her it was said) from an immigration, tax and compliance standpoint.
 - iii. Having declined a US-based contract in 2023 in favour of a Qatar-based agreement, she lived and worked in the United States without proper work authorisation or tax compliance.
 - iv. The behaviour above exposed the Defendant to liability under United States tax and employment laws.
 - v. The summary termination for cause was said to be grounded in:
 - a. Ms Jaecklein’s failure to disclose her “*relocation and US residency in a full and complete way*”;
 - b. Ms Jaecklein’s rejection of a compliant United States contract whilst operating in that jurisdiction; and
 - c. The risk to SDI (and the Defendant) and to Ms Jaecklein from a legal and operational standpoint caused by her behaviour.
11. These allegations are notable for the focus on the United States position. This was almost sole focus of the complaints. As I will discuss, the backdrop to this was the re-election of Mr Trump as President, his announced focus on strengthening immigration rules and practice concerning immigration, and the deterioration of the sports marketing business of the Defendant from about early 2024. The assertions against Ms Jaecklein were then elaborated upon at some (repetitious) length in the document. Necessarily reflecting that repetition, the following sets out the essence of what was contained in the email and I find to have been communicated to Ms Jaecklein at the meeting on 9 April 2025:
 - i. Operating and living in the sense of residing in the United States without visa authorisation placed her and the Defendant in direct violation of United States tax and immigration law. This could affect the Group’s global operations.

- ii. The structure under which she worked knowingly circumvented legal norms in a key market (the United States) and was a “*risky precedent*”.
 - iii. All this was made worse by the “*broader geopolitical climate*” (Mr Roedger accepted in evidence that this was a phrase of a euphemistic character meaning the election of Mr Trump as President of the United States in November 2024).
 - iv. It was stated that “*even if unintentional, it exposes [her] and SDI [the Group and the Defendant] to investigative risk.*”
12. As the litigation took shape and developed, two further matters assumed importance that had not been central at the time Ms Hobbs was crafting the basis for dismissal. These were Ms Jaecklein’s tax position in Canada, and the allegation that Ms Jaecklein was not an ordinary resident of Qatar. The latter was said to be a breach of a Qatar Financial Centre Authority Rules which provided that an individual person who occupied the position of Senior Executive Function (‘SEF’) of a company in Qatar (as Ms Jaecklein did), must be ordinarily resident in Qatar. Not only had Ms Jaecklein, it was said, failed to meet that requirement, she had in breach of her duty, including her fiduciary duty, and failed to inform her line manager and the management of the SDI Group of this fact.
13. All these were and are serious allegations. They were made as breaches that were deliberate or knowing. The first ground of the 8 April 2025 letter did so: “*knowingly breached contractual obligations*”. All allegations have been maintained. I here refer without repetition to the judgment of 4 November 2025 setting out the pleadings and these issues.
14. The matters in paragraphs 10 and 11 above had, as they developed in the litigation, two separate, though not entirely unrelated fields. The first is Ms Jaecklein’s familiarity with the Middle East and Qatar and her being given responsibility for setting up and managing the Qatar company (the Defendant) from the outset. She was its most senior executive in Doha: the SEF, its Company Secretary and the authorised signatory of the company. It was entirely reasonable to expect that in relation to these matters concerning compliance with Qatar regulations and operations her superiors Mr Roedger, Ms Harland up to January 2025, Ms Truscello, from January 2025, and the whole Executive Leadership

Team ('ELT') in Canada (to be explained in due course) could and would rely upon her to bring matters to their attention about Qatar if circumstances required it. I find that Ms Jaecklein understood that.

15. The second field is cross-border structures and transactions that might affect cross-border and transnational taxation and immigration considerations. The case is infused and replete with the linking of the two fields. The case is replete with the building upon the legitimacy of the proposition of her duties and responsibilities regarding Qatar compliance, an unfounded proposition that the SDI Group, Mr Roedger and all Ms Jaecklein's superiors, were entitled to rely upon Ms Jaecklein to give them transnational or cross-border tax advice and immigration status advice concerning her position. This mixing of what I have described as fields was reflected in the cross-examination of Ms Jaecklein and the use of the phrase "*regulatory compliance*". As often employed it contained a suppressed premise that the phrase referred to both fields.
16. It can be accepted that the two fields are not completely unrelated. A lack of any residency status in Qatar might have some relevance to a conclusion of residency in another country. It is, however, a sleight of hand to say that because SDI management in Canada could rely upon Ms Jaecklein to tell them anything relevant about Qatar "*regulatory*" compliance and the Defendant's operations there, they could rely upon her, and she had assumed the duty of, advising on questions of cross-border or transnational tax and immigration issues, as another form of regulatory compliance.
17. The demonstration of the lack of legitimacy of the allegations requires some detail in recounting the employment history and relationship and Ms Jaecklein's performance of it. It is also important at the outset of this process to appreciate that the critical failure upon which the Defendant rested its case was based on events and circumstances that took place from late December 2023 up to late 2024, and early 8 April 2025. As will be seen, this period of time upon which Ms Hobbs's investigation (and the Defendant's case) solely focused was marked by the deterioration in the commercial profitability of the Qatar business of the Defendant and the taking on by Ms Jaecklein of a responsibility or remit that was not just Qatar-focused, but also globally focused, requiring her to spend considerable time traveling in North America. This was not something that she did surreptitiously or on her own initiative. It was done with the consent, and I find, under the direction of her superiors in the Defendant and the SDI Group.

18. The difficulty for the Defendant is that when one not only focuses on Ms Jaecklein's work from mid to late 2023, but also places those events and that time period into the context of her employment from 2019 in Qatar with the Defendant, of her responsibilities as they evolved over time, and of the undertaking of extensive travel away from Qatar to the knowledge and agreement, indeed direction, of her superiors in carrying out what was expected of her, the unfairness of her treatment becomes clear and palpable.

The history and nature of Ms Jaecklein's work

19. Ms Jaecklein commenced work for SDI Marketing in Toronto in September 2011 as a Account Supervisor. In 2013, she relocated to Doha joining SDI Marketing's office there working as an Account Manager, later Senior Account Manager, and later Interim General Manager. By this time, Qatar had been awarded the right to host the FIFA World Cup 2022. Without challenge, she said that from 2013 to 2017 she led the agency's Qatar operations overseeing national and regional operations. In his evidence, Mr Roedger said that prior to 2019 Ms Jaecklein had been placed on secondment in Doha with the Indian conglomerate Dallah in a joint venture business with SDI Marketing. This was likely in the period 2013 to 2017. Ms Jaecklein returned to Toronto in 2017 to become a Senior Director of SDI Marketing.
20. In early September 2019, Ms Jaecklein returned to Doha. Mr Roedger gave oral evidence that the SDI Sports venture in Qatar was the idea of Ms Harland and Ms Jaecklein. I infer from that that sports marketing was a new venture for the Group. Ms Jaecklein was chosen to head up the office in Doha. She had experience in the Middle East and the approaching World Cup no doubt encouraged the view in SDI Marketing and in Mr Roedger that it, together with the growing importance of the region, may well lead to the opportunity of growth for the SDI Group expanding its business beyond the North American footprint that it had. Though it is difficult, and unnecessary, for me to make precise findings about why Ms Harland left the Group in January 2025, and why Ms Jaecklein was summarily dismissed not long after in April 2025, it is the fact that the new business operation suggested by them to Mr Roedger in 2019 had by then been a failure causing a significant monetary drain on the Group and Mr Roedger. That said, it is important to say that this was not said to be the reason for Ms Jaecklein's summary

dismissal. No evidence was given about why or in what circumstances Ms Harland left the Group.

21. Ms Jaecklein's job was to set up and manage the Defendant as the Qatar office. Ms Jaecklein worked closely with Ms Harland during the latter's time with SDI. Ms Harland was President of SDI Sports and Ms Jaecklein's superior and line manager (directly reporting to her) from 2017 to 2019, and from 2022 to January 2025.
22. The setting up of the Doha office included all the necessary steps for incorporation of the Defendant and dealing with the QFCA. In her cross-examination she said, and I accept, that she took a residential lease from 2020 until November 2023. She also said that she had health and other insurance in Qatar, and a Qatari driving licence. These matters seemed to come as a surprise to the Defendant at the trial. True, Ms Jaecklein had not dealt with them in her witness statement. That may be because everything that had been said to her and the whole of the pleading structured against her was to the effect of the consequences of events from December 2023. Unfortunately, virtually no attention had been given in the evidence to her living arrangements in the period prior to then. I will deal with Ms Hobbs's investigation later. But it can be inferred that she felt that she did not need to go back through the more than four years prior to late 2023, or question Ms Harland and Ms Jaecklein about this period, being before she even worked for the Group, because she took the view that she had documentary evidence that Ms Jaecklein was living and residing in the United States without a visa from at least late 2023. As will be seen, this was not the case.
23. I accept the evidence of Ms Jaecklein. I found Ms Jaecklein to be an honest and straightforward witness. On the evidence, Ms Jaecklein was sent to Qatar to begin a new chapter of SDI's business, and in doing so she commenced a new chapter of her life. She was in charge of the office. She knew, or should be taken to have known, that in order to occupy the position of SEF, Qatari law required her to be ordinarily resident in Qatar. No one directed me to Qatari law as to the meaning of that expression. I take it to have the same meaning as it has in the standard conception of private international law to which I will come shortly.
24. Ms Jaecklein was not cross-examined on what she took the notion of ordinary residence to be. Conformably with the jurisprudence to which I shortly come, I would take her to

have understood the question with the commonsense and flexibility with which the law has approached the subject.

25. Given the importance the question of Qatar residence took by the time the litigation developed, it is appropriate at this point to interrupt the narrative and to say something of the legal notion of ordinary residence.

Ordinary residence

26. Residence is or can be important as a jurisdictional factor in the operation of the law. Its meaning tends to be taken from its context. Here, the context is plainly set out in the QFCA Rules. In rule 11.3.1, the SEF serves as the point of contact between the ‘Licenced Firm’ and the QFCA. So as to be available for that process, an individual occupying the SEF role must be “*ordinarily resident in the State of Qatar*”: rule 11.3.2.
27. The notion of “*ordinary residence*” has been discussed in England in a number of authoritative cases. Consideration of a small number will suffice. In 1982, in *Akbarali v Brent London Borough Councils* [1983] 2 AC 309, Lord Scarman, speaking for a unanimous House of Lords (his Lordship and Lord Fraser of Tullybelton, Lord Lowry, Lord Roskill and Lord Brandon of Oakbrook) examined the question of the meaning of the phrase in the context of immigrant students who were required to have been ordinarily resident in the United Kingdom for a period of time before their course of study in England commenced. Lord Scarman referred to a number of authorities. He first referred to Viscount Cave LC in *Levene v Commissioner of Inland Revenue* [1928] AC 217 at 225:

[Ordinary residence] connotes residence in a place with some degree of continuity and apart from accidental or temporary absences.

28. Second, he referred to Lord Sumner in *Commissioner of Inland Revenue v Lysaght* [1928] AC 234 at 243:

I think the converse of “ordinarily” is “extraordinarily” and that part of the regular order of a man’s life, adopted voluntarily and for settled purposes is not “extraordinary”.

29. Third, he referred to Lord Warrington of Clyffe in *Levene* at 232:

Ordinarily resident” ... [has] no ... technical or special meaning. In particular it is ... impossible to restrict its connotation to its duration ... If it has any definite meaning ... it means according to the way a man’s life is usually ordered.

(Emphasis added)

30. Lord Scarman then referred at 342 with approval to what Lord Denning MR had said in the Court of Appeal below [1982] QB 688 at 720:

*... the person must be habitually and normally resident here, apart from temporary or occasional absences **of long or short duration.***

(Emphasis added)

31. Importantly, at page 342 Lord Scarman referred to a 19th Century bankruptcy case, *In Re Norris* (1888) 4 TLR 452, in which it was accepted that a person could be ordinarily resident in two countries at the same time. He said of this:

This is, I have no doubt, a significant feature of the words’ ordinary meaning for it is an important factor distinguishing ordinary residence from domicile.

32. At 343 Lord Scarman concluded:

Unless, therefore, it can be shown that the statutory framework or the legal context in which the words are used requires a different meaning, I unhesitatingly subscribe to the view that “ordinarily resident” refers to a man’s abode in a particular place or country which he has adopted voluntarily and for settled purposes as part of the regular order of his life for the time being, whether of short or long duration.

33. In Australia, Lockhart J in *Re Taylor; ex parte Natwest Australia Bank Ltd* (1992) 37 FCR 194 at 198 said:

The concept of “ordinary residence” for the purposes of the [Bankruptcy Act] ... connotes a place where in the ordinary course of a person’s life he regularly or customarily lives. There must be some element of permanence, to be contrasted with a place where he stays only casually or intermittently. The expression “ordinarily resident in” connotes some habit of life, and is to be contrasted with temporary or occasional residence.

34. Justice Lockhart in the same case accepted that (unlike domicile) a person may be without an ordinary residence or have more than one ordinary residence.

35. That a person may have more than one ordinary residence has been accepted in Australia: *Nathi v Kwee* [2005] FCA 932 and *Battenberg v Rostom* [2007] FCAFC 195.
36. All these statements embody a recognition of the need to examine the surrounding facts carefully. Importantly, as the authors of Nygh's *Conflict of Laws in Australia* (8th edn, 2010) 289 state, for the purposes of "*habitual residence*" (unlike domicile), the intention need only be to stay for a settled purpose, even if limited in time.
37. Importantly also, residence is not satisfied if the presence in the country is unlawful.
38. It is inappropriate and likely productive of error to attempt a single definition of these concepts. What is necessary is a process of evaluative characterisation from these kinds of everyday human conceptions based on the ordering of a person's life, including its regularities and irregularities, connection to place and home and the demands on a person for his or her life and work.
39. Taking guidance from the above discussions, one can conclude with confidence that Ms Jaecklein upon returning to Qatar to setup and manage the operation and business of the Defendant in Qatar, taking a lease of property, taking out Qatari health insurance, and obtaining a Qatari driving licence was plainly ordinarily resident in Qatar. I find that it was her intention to do so. Objectively she did so. She was aware of rule 11.3.2 of the QFCA Rules. She believed, correctly, that she complied with it.
40. The evidence did not track the detail of Ms Jaecklein's living experience and travel outside Qatar in late 2019, 2020, 2021, 2022, and the first half of 2023. Rather, it concentrated upon her absences from Qatar in North America from December 2023 onwards. I have no doubt, and I find, that in undertaking her tasks in establishing the Qatar business (by which I include a hoped for business centred in Qatar covering the Middle East and Africa) between late 2019 and (certainly) mid-2023, and (likely) late 2023 she was "*ordinarily resident*" in Qatar and in full compliance with rule 11.3.2 of the QFCA Rules. Putting the matter thus is not to find that she was not ordinarily resident in Qatar after November 2023. I will discuss this later period after the end of her residential lease later in these reasons.

The narrative continues

41. It is perhaps convenient to recommence the narrative on 30 May 2021 when Ms Jaecklein signed the 2021 Contract with the Defendant. By this stage the Defendant had been incorporated and was operating. I infer that prior to 1 June 2021 (the date of commencement of the 2021 Contract), and from the date of incorporation of the Defendant (which was not identified in the evidence), Ms Jaecklein worked for the Defendant otherwise than under a specific written contract. For any other time in Qatar before the Defendant's incorporation it might be that Ms Jaecklein worked for SDI Marketing Inc. That, however, as will be seen, is contradicted, at least contractually, in the later 2023 Contract. The employment in the 2021 Contract was for an indefinite term commencing 1 June 2021. Clause 3.1 identified her position as "*Managing Director*" and the "*report line*" was identified as "*Senior Director*". Clause 4 was entitled "*Place of Work*" and provided as follows:

The employee's principal place of work is the employer's location but he may be required to work outside such premises from time to time for business or organisational reasons determined by the employer.

42. Paragraphs 8 and 9 of Ms Jaecklein's witness statement deal with the period prior to the 2023 Contract (to which document I will come). In those paragraphs Ms Jaecklein stated as follows:

In 2019, I was appointed Managing Director of SDI Sports ... based once again in Doha. My mandate was to expand SDI's footprint across the Middle East and Africa, strengthen regional alliances, and position SDI as a global leader in sports and entertainment marketing. During this period, I also served as Executive Advisor to the General Secretary's Office at the Qatar Football Association (QFA), advising on strategic, commercial and revenue generating initiatives that enhanced QFA's international profile.

Following this, I was promoted to Vice President ... where I led SDI Sports' delivery of the FIFA World Cup Qatar 2022 for all agency clients. I managed regional operations, built high-level relationships with federations and brands including CONMEBOL, CONCACAF, Nike, Kia, the FA, Japan FA, Canada Soccer, among other clients.

43. Ms Jaecklein was not cross examined on this evidence. I accept it and find accordingly.
44. One matter that did not divide the parties in the proceedings was that on her return to Qatar in 2019, Ms Jaecklein was familiar with the Middle East and had been chosen to

head up the new venture there for that reason. She was aware of that responsibility. She took the responsibility seriously and attended to it with energy and perspicacity. Not confining himself to this early period, Mr Hughes, who was employed by the Defendant from 2020 to 2025, referred in his oral evidence to the quality of Ms Jaecklein's attention to duties. Mr Hughes gave evidence of Ms Jaecklein's energy, thoroughness and attention to detail when he said (almost certainly, and I so find, directing himself to the latter years of 2023 and 2024 when Ms Jaecklein was travelling a great deal) that wherever she was, whatever time it was where she was, she always had time and energy and focus to attend to any query or problem that concerned the Qatar office.

45. Thus, the Defendant is correct to say that all in SDI relied on Ms Jaecklein to report or disclose any difficulty or problem or important consideration about the Qatar office and arrangements there, if disclosure or reporting were necessary. That can be accepted. So, if in later years (late 2023 and 2024) there arose some doubt in Ms Jaecklein's mind as to the continuing stability of her ordinary residence in Qatar to ensure that rule 11.3.2 of the QFCA Rules was satisfied (which did not happen), such was a matter that she would have addressed to Ms Harland in order that it might be considered by those in Canada at the higher level of reporting, in particular at the ELT.
46. At this point, something should be said as to the reporting and decision-making structure of the SDI Group. Mr Roedger owned the Group. He took responsibility for strategic decision-making. He gave clear evidence as to his management style and technique. He relied on subordinates to be across the detail, to report to him their views and suggestions, and he would decide based on those submissions. There was an ELT as I have said. It met on a regular basis with Mr Roedger to discuss all matters affecting the business of the Group. It consisted of all senior people on an enterprise basis in the Group business internationally and by sector. Relevantly for present purposes, Ms Harland, Ms Jaecklein's immediate line report, was a member of the ELT. Ms Jaecklein was not a member of the ELT, though she understood the decision-making structure of the Group. The head of HR was a member of the ELT. Until September 2024 this was Ms Hudswell. Thereafter it was Ms Hobbs. Thus, any matter that Ms Jaecklein told Ms Harland or that Ms Jaecklein could see Ms Harland understood and approved could reasonably be taken by Ms Jaecklein as within the knowledge and approval of the ELT and hence of her superiors.

47. One other matter is worthy of mention at this point before discussion of the critical years of 2023 and 2024 upon which the whole of the Defendant's case rests. As has been said, Ms Jaecklein knew the Middle East and knew Qatar. Any requirements of the Qatari authorities for her travel to, residence in, and departure from Qatar were for her to understand and comply with. That said, SDI was a transnational group whose business spanned borders in North America and the Middle East. It sought to develop business wherever it could. Its staff worked in and travelled to various jurisdictions for the business of the Group. It had an HR department. It had a finance department. In any modestly competently run business of this kind, an employee such as Ms Jaecklein could expect that the relevant company or the Group through relevant employees, whose tasks and remit were to consider such matters, would be alive to the different immigration and taxation requirements of countries where and to where the Group and its employees lived, travelled and did business. Of course, employees of intelligence such as Ms Jaecklein were likely to be aware of or appreciate considerations of such a character. However, there is no basis to consider that Ms Jaecklein was responsible for advising the SDI Group or those above her about her immigration or taxation consequent upon travel that was being required of her. As she began travelling to the United States with some regularity in the latter part of 2023, she suggested to HR to attend to a visa for the United States which she thought might be necessary, at least in the future, depending on what tasks she was required to undertake there. This was not done. It was not done because HR said it was unnecessary if she were only to carry out promotional and business development activities. HR was entirely correct, as is made clear by the expert evidence of Mr Smith led by the Defendant in the case, to which I will come.
48. One important element of the Defendant's case is the assertion that Ms Jaecklein is said to have put SDI at risk in relation to immigration and tax by her actions and failure to report matters. This is grossly unfair. That unfairness in part rests on the superficiality of the investigation that promoted and underpinned the assertion. More importantly, however, when one understands what actually happened, one can appreciate that Ms Jaecklein could reasonably have expected the Group that employed her to be alive to immigration and tax issues that attended the Group and its status that might arise from travel by employees. The (correct) view of HR, presumably Ms Hudswell, about the lack

of need for a United States visa while Ms Jaecklein was undertaking business development there is a good example of this.

49. There is a further background matter against which the events of this period may be seen to be evaluated. By the end of 2024, the financial position of the Qatar business (that had been set up and managed by Ms Jaecklein) was poor. Mr Roedger gave evidence that the business had costs and expenses, but, apparently by early 2024, little revenue. Subject to what follows there was no detailed evidence of this other than Mr Roedger's discussion of the position generally. He said that he was forced to direct supporting working capital of about (without referring to currency) "400,000" to the Qatar business in, I infer, 2024. The evidence was not clear whether this was from his own pocket or from other profitable companies in the Group. Some employees of the Defendant had been retrenched ("*off boarded*" was the term used in the documents) from early 2024. It is unclear precisely when this financial deterioration started, what its causes were, and who, if anyone, was at fault. The World Cup had taken place in 2022. There was no evidence as to the success or otherwise of that event affecting the Qatar business of SDI. It is said (and adamantly so) by the Defendant that financial distress played no part in the decision to sack Ms Jaecklein. It was denied that it was a cynical measure to eliminate a costly payout of an employee in a business that was failing in Qatar. Equally, there was absolutely no allegation or even insinuation that the failure of the Qatar business to thrive, indeed to be even modestly successful by 2024 was due to any lack of competence of Ms Jaecklein. There was, as I have said, Mr Roedger's view that Ms Jaecklein tended somewhat to overstate her value and success. He may have been correct; but he knew her, and he had known her for many years, when he had adjudged her fit for the responsibilities that she was given in Qatar. The deterioration in the Qatar business concerned Mr Roedger. He, to his credit, did not blame her though he did remark that while the business in 2024 had little operating revenue, Ms Jaecklein was always hopeful that there would be a turnaround: that something would turn up.
50. Some effort was made in the Defence and its Exhibits to set out the Defendant's revenue and gross margins by client spreadsheets. The purpose of the Exhibit was said in paragraph 15 to "*demonstrate the...position regarding [Ms Jaecklein's] business development*". In 2022 gross revenue was QAR 2,458,404 at a cost of QAR 1,880,295: a margin of QAR 578,109 (24%). In 2023 gross revenue was QAR 14,145,826 at a cost of

QAR 9,911,272: a margin of QAR 4,234,554 (30%). In 2024 gross revenue was QAR 16,889,206 at a cost of QAR 12,876,719: a margin of QAR 4,012,488 (24%). In 2025 (up to April) gross revenue was QAR 196,122 at a cost of QAR 669,716: a negative margin of QAR 473,593 (-241%). In paragraphs 16 and 17 of the Defence, after denying that Ms Jaecklein independently secured these mandates, it was sought to reduce the apparent profitability of these years up to the end of 2024 by stating that there were other costs which were said to significantly reduce profitability. The Defendant denied that Ms Jaecklein's activities resulted in net positive value creation when properly accounting for all associated costs. No coherent accounting evidence was led in support of this.

51. There is no evidence as to precise cashflows or profit and loss statements or the like about the Qatar business.

Ms Jaecklein's service from mid-2023

52. It is now necessary to deal with the time of Ms Jaecklein's service as an employee of the Defendant that most excites the Defendant: from mid and late 2023 to the end of her employment. The events of this period (at least from December 2023) formed the foundation of Ms Hobbs's scathing conclusions in her investigation, of the letter of 8 April 2025, and of Ms Jaecklein's dismissal for misconduct at the meeting of 9 April 2025.
53. On 6 December 2023, Ms Harland and Ms Jaecklein signed Ms Jaecklein's 2023 Contract. It had been under negotiation for some months. It was said to commence on 1 June 2023. I infer that from about this date Ms Jaecklein commenced to undertake duties under its aegis.
54. One aspect of the contract negotiation was the choice of structure and of remuneration. Ms Jaecklein was offered a North America-based contract denominated in US dollars. Ms Jaecklein negotiated for the retention of her Qatar based contract. In 2025, and in some of Ms Hobbs's evidence, this was put forward as reflecting some underhand way of reducing her own tax obligations (in the United States or Canada) by receiving a Qatar salary with its advantages. It was said that this was done at the risk of not only her position, but also of SDI's. I reject the accusation or insinuation of these matters. The Defendant and the Group were perfectly able to make appropriate decisions and not to be subject of any such conduct. The offer of a US dollar contract does, however, indicate

that there was already at least consideration of moving Ms Jaecklein out of Qatar and back to North America. If SDI had wanted to do so, it could have done so. If it had seen it necessary to this, it should have done so. Ms Jaecklein, who was still running the Qatar business, wanted to maintain her position (residency and financial) in Qatar. There is no criticism to be made of her for that.

55. The 2023 Contract itself was in the Group's standard form and (save for important details such as remuneration) was substantially similar to the 2021 Contract. One important change, however, was Ms Jaecklein's title: 'Vice President – Global Growth'. That marked, in an important respect, a change to her remit and expected responsibilities. This was best put by Ms Harland in her evidence. Ms Harland described Ms Jaecklein's responsibilities in her evidence as divided between running the Qatar operation, which I took to mean being in Qatar or being elsewhere and attending to operations in Qatar, and, on the other hand, engaging by travelling overseas in business development for the Defendant and, importantly, for the SDI Group. This was done through client meetings, promotion, and attendance at conferences and the like which occurred mainly in North America (the United States and Canada). No attempt was made in the evidence to differentiate between global promotion or business development of SDI insofar as it might be seen as directly related to the Qatar business, and global promotion and business development relating to the Group as a whole. Such differentiation is no doubt difficult if not impossible to make. In elaboration of this, Ms Harland, in a passage in her evidence in re-examination said that she and Ms Jaecklein understood that Ms Jaecklein's performance of the 2023 Contract would require about 50-60% of her time for the Qatar business and 40-50% for global business development. This division, which was very approximate, and not necessarily easy to distinguish, probably reflected the business reality of work. It may, to a degree, have reflected the lessening success of the business in Qatar. That can be inferred not only in part from the tendency in evidence of Mr Roedger and Ms Truscillo to denigrate or lessen the contribution of Ms Jaecklein and of the value of her work, but also from the drying up of the revenue for the Qatar business from at least early 2024 and possibly earlier.
56. The global remit and wider responsibilities were not obvious from the terms of the largely standard-form 2023 Contract. It would, no doubt and I so find, have been made clear by Ms Harland and Ms Jaecklein to Ms Hobbs, if she had cared in late 2024 and 2025 to

undertake a competently thorough investigation of Ms Jaecklein's and the Group's past and current position.

57. Clause 4 of the 2023 Contract entitled "*Place of Work*" was in the same terms as the earlier contract. The substantial travelling Ms Jaecklein did was not in the circumstances a breach of clause 4.
58. The promotion in the contract was reflected in the increase in remuneration from an annual base salary in the 2021 Contract of QAR 216,000 to a base salary in the 2023 Contract of QAR 295,034 (almost a 37% increase in remuneration).
59. The 2023 Contract, like the 2021 Contract, provided for termination with notice and termination without notice.
60. Turning to the period from 2023, Ms Jaecklein described her responsibilities, duties and activities in this period as follows said at paragraphs 12 to 17 of her witness statement:

In my role as Vice President, Growth for SDI Sports for two years from June 2023 until April 2025, I was responsible for driving the Company's global business expansion and long-term growth strategy. The position was created to strengthen SDI Sports' presence across key markets including the United States, the Middle East, North Africa and Europe and to build strategic relationships at the highest levels of international sport.

The role required a deep understanding of the global sports industry, how brands, federations, leagues and athletes interact commercially, and the ability to convert that understanding into measurable business growth. I was accountable for identifying and pursuing new opportunities expanding the agency's client portfolio and ensuring the successful delivery of SDI Sports' services across the regions.

My primary responsibilities included leading the global business development portfolio, cultivating and maintaining high level relationships with organisations such as FIFA, the NBA and the NFL, as well as international brands investing in sport. I was tasked with delivering a minimum of \$5,000,000 USD in net new business annually, while supporting organic growth across the existing clients and regions.

My role included fostering a "growth mindset" within the Company, promoting collaboration, innovation, and a unified global approach to business development.

As a Senior Executive, I managed a cross-regional team of staff and partners, coordinated business development activities across continents, and worked closely with the President and ELT to ensure delivery in line with SDI Enterprise's targets. The position required extensive international travel and direct engagement with clients and partners.

Overall, my role as VP Growth was to build the future of SDI Sports, creating global visibility, expanding the agency's business footprint and securing long-term partnerships that aligned with SDI Sports' ambition to be a leading global sports marketing agency.

61. Stopping at this point, it is to be noted that Ms Jaecklein referred to building the future of “SDI Sports”. I take this to be the Defendant. However, the expression of these duties reflected Ms Harland’s evidence in particular by her reference to ensuring delivery in line with SDI Enterprises targets by, as said in paragraph 17, creating global visibility of SDI Sports, the Defendant.
62. Whilst I am prepared to accept some legitimacy in Mr Roedger’s comments that Ms Jaecklein, to a degree, stated too highly her contribution, I accept the above paragraphs as an accurate general description of Ms Jaecklein’s work in this global business development. She was not challenged on these paragraphs.
63. In paragraph 18 of her witness statement, Ms Jaecklein set out her daily regime. I read this paragraph (especially in the context of paragraph 19 that followed) to describe her usual responsibilities in attending to the Qatar business – whether undertaken while in Qatar or undertaken while travelling, but dealing with Qatar business. She said that on a daily basis she did the following:
 - i. led business development and client strategy, identifying new opportunities across the Middle East, Europe and North America, and managing ongoing relationships with federations, rights holders, brands and event organisers to secure new contracts and partnerships;
 - ii. supervised active client accounts and projects for organisations such as the QFA, Supreme Committee for Delivery and Legacy, CONMEBOL, CONCACAF, Nike, Kia, the FA, Canada Soccer, among others, ensuring

strategic alignment, quality execution, and full delivery of contractual obligations;

- iii. oversaw daily operations of the Doha office including staff management, project timelines, procurement, and vendor coordination, ensuring the smooth and compliant running of all regional activities;
- iv. ensured compliance with Qatar Financial Centre ('QFC') regulatory requirements, including annual filings, reporting obligations, licence renewals, and correspondence with QFC authorities. She was responsible for maintaining the company's good standing under QFC governance;
- v. managed financial and banking responsibilities for SDI Sports LLC, including management of vendor and operational payments, payroll, and project expense allocations (subject to approval from SDI Enterprise);
- vi. reported regularly to the ELT providing financial updates, operational reports, and strategic recommendations to maintain transparency and proper financial governance;
- vii. led the preparation of financial forecasts and performance reports, tracking revenues, costs, and profitability for the Qatar and regional business units;
- viii. directed new business pitches and credentials presentations, overseeing RFP responses, pricing proposals, and market entry strategies for new regional opportunities;
- ix. advised the General Secretary's Office at the QFA as part of SDI's client obligations, providing strategic counsel on sponsorships, partnerships and revenue-driving initiatives;

- x. mentored and managed cross-functional teams, including account, operations, and production staff, ensuring professional development, accountability and consistent deliver excellence; and
- xi. maintained relationships with key partners, vendors and institutions, including QFC regulators, auditors, and financial institutions, to ensure continued operational compliance and business continuity.

64. At the next paragraph, paragraph 19, she said:

My work with SDI Sports LLC required frequent international travel, which was an essential and expected part of my role. Given that I oversaw regional and global business operations, I travel regularly between Qatar, the United States, Canada, the United Kingdom and other key markets across MENA and Europe.

The acronym “MENA” stands for Middle East and North Africa.

65. She was not challenged on any aspect of the evidence in paragraphs 18 and 19. I accept paragraphs 18 through 19 as I accept all of Ms Jaecklein’s evidence.

66. At paragraph 20 of her witness statement, Ms Jaecklein described the purpose of this travel:

The purpose of my travel was to:

- (i) *attend and lead new and existing client meetings, negotiations, and pitch presentations with international federations, leagues and brands;*
- (ii) *oversee the delivery of projects and activities for clients such as the QFA, supreme committee for delivery and legacy, CONMEBOL, CONCACAF, Nike, Kia, the FA, SAFF, and Canada Soccer;*
- (iii) *participate in global business development activities including RFP presentations, strategy sessions, and partner meetings;*
- (iv) *represent SDI Sports at major international events and conferences, including FIFA-related meetings, sponsorship summits, and industry forums; and*
- (v) *coordinate with SDI’s global offices in Toronto, New York and London to align operational priorities, financial planning, and client servicing.*

67. Ms Jaecklein was not challenged on any of this paragraph. I accept her evidence in this regard. This evidence in paragraph 20 is important. It describes the content of what she was doing, especially in the United States. All of the work can be described as ‘business development’ – representing SDI in whatever manifestation – “*pitching*” for work by extolling the virtues and strengths of SDI and SDI Sports. There was no suggestion in her evidence, and it was not put to her, that she worked in the United States or anywhere else for other SDI companies or concluded contracts or did substantive work referable to other companies in the Group. She met clients, she went to conferences, she made contacts, she promoted SDI in all its manifestations, and she attended international events. There was no suggestion in cross-examination of Ms Jaecklein or otherwise, nor was there any evidence to the effect, that Ms Jaecklein undertook anything other than attending marketing and client meetings, attending conferences and international events, providing information about SDI’s capacities and capabilities and otherwise carrying on marketing and promotional work in what is colloquially referred to as ‘BD’: business development or relationship building. There was no suggestion, and no evidence, that she carried on “*hands-on services or operational works*” in the United States, or managed any United States operations on the ground or filled a United States role for SDI or any company, or primarily benefitted a United States entity or client.
68. The evidence of Mr Adam Smith, an expert called by the Defendant, was clear that this kind of activity which Ms Jaecklein carried out could be carried out on a visitor’s visa (B-1/ESTA) and did not require a business visa such as E-2, H-1B or L-1.
69. The evidence of Ms Jaecklein was to the effect that, notwithstanding what she was doing, she thought she may need to get a business visa. This was so if she were to expand what she was doing in the United States. Human Resources in SDI did not progress the matter, and she was told that she did not need such a visa. Human Resources at SDI were correct that she did not need a visa if her activity remained business development as detailed above. She continued to limit her role to business development. I will deal with Mr Smith’s evidence in some more detail in due course.
70. In paragraphs 21, 22 and 23 of her witness statement, Ms Jaecklein stated, and I accept, that her travel was fully disclosed through established weekly and monthly meetings and that all travel expenses were submitted through the SDI’s global expense management

platform consistent with standard procedure across all SDI offices. In her oral evidence she referred to working out the annual travel budgets with, amongst others, Mr Roedger. She refers to her line manager and the Finance Department reviewing and approving all expenses in accordance with SDI Enterprise's policy. This was confirmed in Ms Harland's evidence. Ms Jaecklein referred to her international travel as:

routine, management-approved, and aligned with my role's global scope. All activities were conducted transparently and in accordance with SDI Sports' operational and financial procedures.

I accept this evidence.

71. The detail of the reimbursement of business expenses was discussed in Ms Jaecklein's evidence in paragraphs 24 to 29 of her witness statement. I will not set it out. I accept this evidence.
72. I will return to Ms Jaecklein's evidence shortly. At this point it is helpful to refer to Ms Harland's evidence again.
73. The witness statement of Ms Harland was short, but important. She was employed at SDI for 15 years from 2010 to 2025. She worked closely with Ms Jaecklein, who reported to her from 2017 to 2019 and again from 2022 to 2024. Ms Harland understood that Ms Jaecklein's responsibilities included managing a team of people at the Doha office, senior client management of SDI's clients in the Middle East, and global business development for the sports brand, SDI Sports. At paragraph 7 of her witness statement, Ms Harland summarised the place of Ms Jaecklein in Qatar:

[Ms Jaecklein] was the most senior person at SDI Sports in the Qatar region and she reported to me directly. At SDI Sports, we needed someone in the country to ensure our business ran smoothly and to develop our banking relationships. We also had many instances where signatures needed to be done in person and we needed someone from SDI Sports to be that signatory. We believed it was best to task Patricia with leadership authority for the Qatar company since she was familiar with how operations were carried out in our Canadian office.

74. In paragraph 9 of her witness statement, Ms Harland said that during Ms Jaecklein's stint as the Vice President of Global Growth, she (Ms Jaecklein) was in charge of growth in different countries, and all of this work was supervised by her, Ms Harland.
75. Ms Harland said in paragraph 11 of her witness statement that Ms Jaecklein was exceptionally good at ensuring that her superiors were aware of all operations that were being carried on by the Defendant, including those involving financial and human resources aspects. Ms Harland said that Ms Jaecklein would keep her abreast of any financial outlays that were required and sought her approval. Ms Harland said that Ms Jaecklein and she together with Mr Roedger, Mr Goodman and Ms Ravi had monthly financial meetings where they discussed the financial performance of each project and client in the region.
76. In discussing the ELT, Ms Harland said the following at paragraphs 15 and 16 of her witness statement:

The ELT was kept updated of the trips we intended to take for prospecting business deals and Patricia and I agreed to the number of trips we had to take for prospecting potential business deals around different countries and we also discussed and planned as to how she would spend her time between such trips and staying in Qatar. She was also bound by our travel policies at SDI Sports which to my knowledge she followed and there was never a concern raised within the company regarding such trips. All planning efforts that were involved for such trips were routed through the operational hierarchies in the company with the involvement of various departments including business development, finance etc.

SDI Sports had an annual operating budget and different plans were formulated for potential events, clients and business opportunities within the budget. Any claim for reimbursement associated with travel plans was processed through a platform named Sales Force and all supporting documents had to be uploaded on this platform after which the person's direct manager (in the case of Patricia that would be me) and the Finance Department would review such documents and approved them on Sales Force, an internal platform operated by the company for its employees, and only based on their approval, such reimbursements would be processed for the purposes of proper record retention.

77. Ms Harland said in paragraph 17 of her witness statement that she frequently travelled with Ms Jaecklein with the intention of on-boarding potential clients identified in different regions. She said that all reimbursements associated with her trips with Ms

Jaecklein were managed and taken care of by Ms Jaecklein, who correctly followed all procedures as stipulated in the Group's procedures.

78. At paragraph 19 of her witness statement Ms Harland said:

We consulted with HR to ensure that we had the appropriate travel letters required for the US. We also discussed obtaining visas for the US for our purposes of business development meetings however, we were informed by HR that visas were not necessary.

79. Ms Harland said that during her tenure there had been no question of risk raised regarding any visa issue or immigration issue. If it had been raised, it would have been discussed by the ELT.

80. In paragraph 22 of her witness statement, Ms Harland said that if there was any potential tax implication of any conduct, the Head of Finance, Ms Ravi, would immediately be "moved in" together with Ms Hudswell on HR issues. She was never aware of any tax, immigration or other problem concerned with the travel of Ms Jaecklein.

81. At paragraph 23 of her witness statement, Ms Harland gave the following evidence:

Patricia and I worked together for many years and overtime her role grew to be largely business development which was critical to our growth plans. She was instrumental in bringing in clients like CONCACAF, CONMEBOL, Kia, Canada Soccer, SAFF, FIFA Legacy, Generation Amazing – all of which represented over 5-7 million in revenue for SDI Sports over three years. She was also involved in bringing us many pitch opportunities, Ryder Cup NYC, FIFA, FanFest Vancouver and Toronto, Adidas. Our pipeline would have had 15 plus million in opportunities and Patricia managed it for SDI Sports.

82. Ms Harland was not cross-examined on this last paragraph. Nor was there any attempt to bring it into alignment with the evidence given by Mr Roedger, of the paucity of revenue. It is unnecessary for me to reconcile this in any detail. I am prepared to accept that at least during 2024, there was a difficulty with the profitability of the Defendant. However, I accept the general tenor of Ms Harland's evidence, and to the extent necessary the detail in paragraph 23, as support for the proposition that Ms Jaecklein was a not untalented member of the SDI Group and a not untalented leader of the Qatar office.

83. More importantly, Ms Harland's evidence makes crystal clear the fact that all Ms Jaecklein's movements, travel and expenses necessarily underpinning such, were known by or available to the management of the SDI Group through all its proper procedures and were available to be discussed if there was any problem by the ELT. If, as he said, Mr Roedger did not ever examine this kind of detail, that was a matter for him. It does not undermine the force of the previous sentence. Further, the evidence of Ms Harland makes clear that to the extent that there were immigration or taxation issues, there were employees in the SDI Group such as the Head of Finance, Ms Ravi, or the Head of Human Resources, Ms Hudswell, who could deal with questions of income tax or visa requirements, respectively.
84. At paragraphs 84 to 91 of her witness statement, Ms Jaecklein deals succinctly with the allegations made against her. To an extent, these paragraphs involved the making of submissions as well as the giving of evidence.
85. At paragraph 85 of her witness statement, Ms Jaecklein sought to make the point, which I accept, that all her travel to the United States was undertaken with the full knowledge, consent and at times direct instruction of the ELT. In the same paragraph she said that her trips were strictly business development and client prospecting assignments, consistent with her global role as 'Vice President, Global Growth', which required her to engage with existing and potential partners across multiple markets, including North America. I accept that evidence.
86. At paragraph 86 of her witness statement, Ms Jaecklein gave evidence that, throughout her employment, she sought to maintain her legal residency in Qatar holding an active Qatar ID and employed under a QFC-registered employment agreement. Her evidence in cross-examination was that she believed that she was at all times ordinarily resident in Qatar. I accept that evidence. She described her travel to the United States as temporary and intermittent, always for approved business meetings, conferences or strategic discussions, and never for the purpose of carrying out work locally or generating US sourced income. The balance of her evidence supports that general assertion. I will deal with these matters in further detail and make further findings when I come to the documents upon which so much emphasis was placed by the Defendant.

87. At paragraph 87 of her witness statement, Ms Jaecklein said:

In full compliance with US tax and residency regulations, I never exceeded the permissible threshold of days within the United States that would make me tax eligible or establish US residency. My stays were carefully managed, and my travel history was fully transparent and traceable through SDI-approved expense reports, itineraries and corporate meeting calendars.

88. This approach to time spent in the United States insofar as tax considerations apply needs to be dealt with more fully in the light of the evidence of Mr Cadesky to which I will come.

89. In paragraph 88 of her witness statement, Ms Jaecklein gave some detail about her attempts to secure a visa through HR at SDI. She said that SDI had committed to securing an E-2 visa for investor/work for her as part of the company's US expansion plans. She said:

However, the Company never completed the E-2 visa process, leaving me without the legal ability to work full time from the US, a situation I repeatedly raised with management. Because the visa was never issued, I did not perform any remunerated work in the United States, nor did I receive any payments, reimbursements, or compensation from US payroll or banking channel.

90. This paragraph highlights two things. First, it reinforces the activity that she undertook in the United States in this period of 2023 to 2024 was restricted to matters that did not require a visa. Ms Jaecklein was aware of the fact that she could not work in the United States in the manner which would mean that she required a visa. Second, it does reflect in her own words the broader remit beyond Qatar of her work to which Ms Harland had referred. Working in the United States (other than business development) never eventuated.

91. In paragraph 89 of her witness statement, Ms Jaecklein gave evidence upon which she was not directly cross-examined and which I accept, that her role during these trips to the United States was limited strictly to client prospecting, relationship management, and strategic representation, all of which fall under permissible business visitor activities. All related costs, including travel, accommodation and client expenses were processed and

reimbursed through SDI Sports LLC (Qatar), not through any US entity. I accept that evidence.

92. This part of her witness statement reveals that Ms Jaecklein was aware of the need to be careful about immigration and tax issues from time spent in the United States undertaking activities. In her oral evidence Ms Jaecklein referred to having her own tax advisors, for her own purposes. She had a belief that what she was doing was both appropriate to be done without a visa (as confirmed by HR), and that she was not liable to US tax. These matters will be further examined below in examining the documents upon which so much reliance was placed by the Defendant.
93. The Defendant, as did Ms Hobbs in her investigation to which I will come in more detail later, focused upon and emphasised a number of contemporaneous documents. Ms Hobbs sought in her witness statement to paint a picture of Ms Jaecklein travelling, working and living and residing in North America, in particular in the United States, knowingly without a visa. She formed views as to the risk of United States immigration and taxation exposure. I will deal with the superficiality of Ms Hobbs's investigation later, but it suffices to say that it ignored and failed to appreciate, because of its lack of enquiry about the reality that all Ms Jaecklein's travel was known and authorised as I have discussed. Ms Harland, her direct superior, was involved in both organising and participating in such travel. An annual travel budget was approved and all travel was accounted for through the Defendant's financial accounts.
94. In her investigation, Ms Hobbs looked at business records of SDI and the Defendant and calculated that Ms Jaecklein spent 30 days in Qatar from December 2023 to 8 April 2025. Ms Jaecklein gave evidence that she took the same period as Ms Hobbs had taken (December 2023 to April 2025) and interrogated an application made available to the public by the Qatar Ministry of Interior. This she said showed in responsive answers in her cross-examination that she spent over 100 days in Qatar and that she held a lease in Qatar. The evidence was tolerably clear at this point that using the same period as Ms Hobbs had done, she was in Qatar for 104 days (she originally said 114 and corrected herself). She said that in the 16 months from December 2023 to early April 2025, she spent 104 days in Qatar. At the same point in her evidence, she said that she had lived full-time in Qatar until November 2023 when her lease agreement came to an end. She

then said she was relocated into a hotel in Qatar with the “*Project Team*” for 52 days until March 2024. Thereafter there were 50 days plus in hotels that were stays “*in and out*”.

95. Ms Jaecklein was criticised for not putting this into her witness statement. She said it was taken from interrogating an application provided by the Qatari government. Counsel for the Defendant objected to the evidence being admitted and to any documentary support for it that Ms Jaecklein said was available. I allowed the evidence which had fallen out to remain part of the record. It was central and was of a character that could be verified in the week between the evidence being given and the second two days of trial. It was broadly responsive to her cross-examination. I indicated that I was not at that point prepared to allow the document to be tendered. As the hearing took place over two weeks, the Defendant’s legal representatives had over a week (from 8 March to 15 March 2026) to check the veracity of this evidence. I assume that they would have required the consent of Ms Jaecklein and probably her passport number. I was not informed of any steps taken to check or contradict Ms Jaecklein’s evidence.

96. Ms Hobbs in her calculation did not use this apparently reliable method of calculating Ms Jaecklein's time in Qatar. Given that no notice was given to Ms Jaecklein of this investigation that may explain why the Ministry of Interior application was not used. No explanation was given as to why the Defendant had not attempted to verify or contradict Ms Jaecklein’s evidence by interrogation themselves of the Ministry’s portal. I do not place any particular weight on this. I only say it to avoid any assertion that Ms Jaecklein’s evidence was in some fashion unfair.

97. Ms Jaecklein’s evidence was clear at that point in her evidence that she had lived in Qatar “*full time*” until her lease expired (in November 2023), and that she then lived for 52 days in a hotel with the Project Team until March 2024. There must have been some time away out of Qatar between late November 2023 and the early part of 2024 for a consecutive period of 52 days to end in March 2024. Thereafter, Ms Jaecklein was clear as I have said that she was “*in and out*” of hotels in Qatar consequent upon business travel which she said she was directed to do.

98. This evidence was tolerably clear: the ending of the lease in November 2023, a consecutive stay sometime thereafter of 52 days in a hotel with the Project Team ending in March and 50 plus days (in fact 52); and in and out of hotels thereafter.
99. Unfortunately, the questioning then became somewhat confused. This was not assisted by the matter being heard remotely with the time delays. However, the cross-examiner said that there was a lack of clarity of the period over which Ms Jaecklein had counted the 104 days. There was no lack of clarity to this point. Ms Jaecklein had said that she took the same period as Ms Hobbs had taken: December 2023 to 8 April 2025. This was then thrown in doubt by the cross-examination. Under this further cross-examination, Ms Jaecklein made reference to the tax year: from 1 July 2023 to 31 December 2023 (for the 2023 year), and then 1 January 2024 to 31 December 2025, totalling 104 days (I take the individual tax year she was talking about to be a calendar year). It was not clear whether this was a change to the 104 days all being after the end of the lease. Then the cross-examiner then went back to the period of 16 months from December 2023 to April 2025. In answer to questions I asked, Ms Jaecklein made it clear that her time in hotels was after November 2023 when her lease had expired. This must have been from December 2023 onwards.
100. To a degree, this confusion was brought about by the terms of the questioning in cross-examination, which, with respect, was at times somewhat confusing.
101. I accept Ms Jaecklein's evidence that 104 days was a calculation from a publicly available application from December 2023 to early April 2025. Before then she lived "*full time*" in Qatar at her leased residency, at least when she was not travelling. That said, I find that she was travelling with some frequency in the period 1 June 2023 up to the end of 2023 in fulfillment of the new role envisaged in the 2023 Contract that was negotiated in the second half of 2023 and signed in December 2023. That travelling, no doubt, took her away from Qatar in the second half of 2023 on a regular basis.
102. I will return to this evidence a little later and it will be seen that the matter can be approached on the basis of the findings I have just made (104 days after the end of the lease), but also on an alternative assumption that was put to some of the experts (some of the 104 days in 2023 and some in 2024).

103. Ms Jaecklein was not asked why her lease ended in November 2023.

The October 2023 emails

104. A number of emails of Ms Jaecklein were the subject of great emphasis: an email of 13 October 2023 from Ms Jaecklein to Ms Harland; and an email of 18 October 2023 to Ms Harland, Ms Gravino (who was in HR) and copied to Ms Hudswell (Head of HR). These emails were central to the Defendant's case.

105. On 26 September 2023, Ms Harland provided a QAR-denominated contract to Ms Jaecklein. There had been negotiations up to this point about a possible USD-denominated contract.

106. Ms Jaecklein responded with the email dated 13 October 2023. The email contained within it an earlier draft of the same substantive email. Ms Jaecklein said that the contract needed some further refinement. Her comments expressed her view of a growing need for the globalisation of the contract. They were not, and should not be taken as, representations about SDI's business. They were reflections on her proposed contract. This reflected the reality, as seen in Ms Harland's evidence, that Ms Jaecklein's role after mid-2023 (to be reflected in the terms of the contract) was both Qatari-focused and globally focused. For instance, Ms Jaecklein put to Ms Harland in the email:

... This document is an amalgamation of the key Enterprise and QFC clauses. As we look to continue to give our employees global experience, and relocate our employees from one country to another, maybe we need to make some clauses more general so that it fits for any country. (I am not sure if there are any specific US clauses we need to abide by). This way we don't need to redraft every time.

I think we need to revisit the document from a Global Company lens. Add some of the clauses and additional info so that we have a solid document we can use as a base for the future, or for people who require multiple dwellings to carry out their job descriptions, as we get bigger and conquer the world outside of HQ.

What I have thought about is below, I am not sure how to account for this or express it in HR language. Happy to work with Amanda [Hudswell] and Alex [Gravino] to revise the draft and then have you review it? (Also, side note, in parallel I can work with them revisiting the Doha contracts and get those

updated to MENA so we have fluidity there, as well as look into the Saudi requirements.)

1. *Working across different geographies I don't seem to be able to honour any particular set of holidays (i.e. this past Thanksgiving I was in meetings all day Sunday and Monday, or EID in Qatar I was in the office in Toronto) additionally, I [am] basically on call six days a week because of the overlap of the work weeks not sure what the best approach is here... This case I am being asked to live in USA but the Qatar holidays are included in the contract?*
2. *Severance clause, we should add back in the severance clause from the first draft that covers my entire time I have been employed by SDI as I am not only servicing Qatar but the entire enterprise geographies.*
3. *Health insurance based on the policy that was signed off on for the Qatar team, coverage in the US is not included. Is there an insurance company that we can engage to ensure that executives who are travelling and working across the globe are covered? ...*
4. *Relocation allowance, we should talk about the different levels and agree to a relocation rate card.*
5. *Travel allowance, we should add this as well to have it as a reference for future employees.*

107. These comments, though general, reflect Ms Jaecklein dealing with her own position, as well as others in the future who might have cross-jurisdictional responsibilities.

108. She then said the following upon which great emphasis was placed:

Based on my current situation I need to ensure the following so that I don't get any muddy waters with the different tax laws, which is all totally doable.

- a. *Only stay in the USA up to 183 days;*
- b. *Only stay in Canada up to 183 days;*
- c. *Return to Qatar every six months to maintain my residency.*

109. This last passage is used against Ms Jaecklein. It was said to be Ms Jaecklein representing (indeed misrepresenting) the taxation position in these countries, as part of her duties to give such advice. I reject this submission. Ms Jaecklein was, perhaps inadequately, giving her concerns about her position in the negotiations. She was speaking prospectively and was setting out what she thought she was required to do. Mr Cadesky, the expert on US tax law, said that it was an inadequate assessment of how one evaluated tax residency. I accept this evidence. But Ms Jaecklein was not holding herself out as a tax expert; nor should it be taken that she was dispensing advice to SDI through Ms Harland. She was (properly and helpfully) raising matters to be considered in how she should approach her travelling. She raised in the draft that was sent with the final email the question of

involving Human Resources. It was plainly open to Ms Harland to involve Human Resources and Finance for any tax advice through Ms Ravi. Ms Jaecklein was seeking to assist with the structure of a contract for herself, and for other employees in the future, dealing with cross-jurisdictional travel and work.

110. The reference to returning to Qatar every six months to maintain her residency reveals an intention to maintain a link with Qatar. Up to mid-2023, she had been clearly resident there. She was, from about mid-2023, travelling for a wider global remit at the request of and with the approval of her superiors.
111. In the email of 18 October 2023 to Ms Harland and Ms Gravino with a copy to Ms Hudswell, Ms Jaecklein said the following:

In between flights and meetings, I have highlighted and/or made comments throughout.

*I think we are close. I am looking at this from the perspective of my global remit and **living in US for the most part**, the fact that I am being paid in Qatar helped us align on the current compensation package value. Had I been required to pay taxes in the US, would have made me make less money than my previous role, although I have more accountabilities and responsibilities and the larger geography to cover in this new one. I am happy to have found a solution for the time being, and am excited for this opportunity, which we have already seen some opportunities result from it.*

I was suggesting in my notes to Kim, since we continue to grow and will have more global roles, do we need to look at global contract template? This takes into account the different nuances.

...

(Emphasis added)

112. As I read this email, in the context of the email and draft of 13 October 2023, Ms Jaecklein is speaking of the future, perhaps as presaged by her travel in the second half of 2023. Again, to the extent that there were or may have been Canadian or United States tax or immigration ramifications, these were matters primarily the responsibility of SDI, through Ms Harland, the ELT, HR (for immigration) and Finance (for tax) with which to deal. The phrase “*living in US*” must be put in context. She was (at least since mid-2023) travelling frequently to the United States. From the whole of her evidence including her cross-examination, I find was referring to what she anticipated may occur with her

undertaking United States work requiring a visa. That she may well come to reside in (live in) the United States. She had this in mind, and was referring to this contingency prospectively. This development did not eventuate, as I have earlier said. In cross-examination she denied living or residing in the United States. I accept her evidence. She was travelling frequently for activities that did not require a visa.

113. If Ms Hobbs had sought to understand how the 2023 Contract was supposed to operate and what Ms Jaecklein's and Ms Harlands' intentions were should the global sports business develop, she would have been told this.

Ms Jaecklein's performance reviews

114. There were, in evidence, performance reviews of Ms Jaecklein for the years 2023 and 2024. The index to the bundle described these performance reviews as 'FY23' and 'FY24'. There was no precise evidence as to what was intended by FY. There was a FY 2023 mid-year review. There were two 2024 reviews, a mid-year review, and a third quarter assessment. These reviews had the form of a goal described at the top of the page, underneath an employee rating which I take to have been authored by Ms Jaecklein, and a manager rating which I take to have been authored by Ms Harland.
115. It is unnecessary to set out these reviews in detail. However, it can be said that the comments of Ms Harland were both complimentary of the work being done by Ms Jaecklein and reflective, to a significant degree, of the building of the global presence of SDI and the Defendant.
116. These contemporaneous documents reveal the close working relationship of Ms Harland with Ms Jaecklein and the mixed goals of global growth, including the United States, as well as Qatar and MENA growth. This was reflected in Ms Jaecklein's travel and work patterns, which were known to and supervised by and in effect required by Ms Harland as it reflected the wider company and group policy. Thus, this travelling was known to the ELT and Mr Roedger.

The expert evidence

117. I now turn to the expert evidence led by the Defendant: first taxation, then immigration.

118. Mr Cadesky is a Canadian tax advisor and accountant. In his first report, he was asked 16 questions to which he gave answers.
119. Question 1 asked about the legal tests for determining tax residency in Canada. He said that there was no tax treaty between Canada and Qatar and thus tax residency was a matter of domestic Canadian law. He said that there was no definition in the tax statute and tax residency was based on a common law test of ties to Canada. He said that the revenue authority has evolved its own interpretations, based on primary and secondary ties. A citizen must, not to be a tax resident of Canada, be at least a resident of another country. A person may, however, be a dual resident.
120. Mr Cadesky was given some assumptions. They were set out at page 5 of his report:

The claimant used an address in Canada as a mailing address. I do not have information on the extent to which the claimant made use of the home, or stayed in the home, and it is assumed that the claimant either owned the home or rented the home and in any event had the home available for her use. It is assumed that when in Canada, the claimant stayed in that home regularly. It is also assumed that the home would be furnished, and that the claimant would have certain personal possessions in the home such as clothing.

In addition, I do not know how many days the claimant spent in Canada in the taxation years 2023 and 2024. The inference is that significant time was spent in Canada, but the total time in each calendar year was under 183 days.

121. It not clear that there was evidence to underpin these assumptions. Ms Jaecklein certainly had a residential address in Milton, Ontario, at the time of the claim being filed. It is not clear that she had a residence available to her before returning to Canada after her dismissal. Mr Cadesky was given an extract from the October email as to not spending more than 183 days in Canada. He was given the timeline created by Ms Hobbs and told that Ms Jaecklein spent less than 30 days in Qatar. He was told that Ms Jaecklein typically resided in hotels and in Qatar, and was not told of her lease for four years nor the consecutive 52 days in a hotel and 50 plus days in hotels “in and out”. Even making his assumptions, he could not reach a firm conclusion, though he said she was likely to have been a Canadian tax resident in 2023 and 2024. That was predicated, however, on the clear assumption that Ms Jaecklein was not an ordinary resident in Qatar. The conclusion is greatly weakened by his reliance on Ms Hobbs’s documentation which plainly allowed the conclusion of a lack of Qatar residency.

122. Stopping at this point, and repeating some things already said: Ms Jaecklein was plainly a resident of Qatar up to mid-2023, and probably to the end of 2023 until her lease ended. She intended to keep her connection with, and residency in, Qatar. She was aware of the obligation of residency as SEF of the Defendant. She also did not want to jeopardise her tax position. She gave evidence of getting her own tax advice. She had a simple (perhaps simplistic) view of the importance of staying under 183 days in Canada. She only spent 104 days in Qatar from either December 2023 to early 2025, or from mid-2023 to December 2024. She was travelling extensively from mid-2023. To the extent that her absences from Qatar from December 2023 onwards jeopardised, if they did, her tax status in Canada, in the United States or in Qatar, that was her problem. To the extent that it created a problem for SDI (whether the Defendant or the Group), that was a matter for which the SDI Group had a responsibility to manage for itself. It was not Ms Jaecklein's responsibility to advise the Defendant or the SDI Group on their tax positions. She never assumed the role of tax adviser to any company in the Group. SDI wanted and required Ms Jaecklein to travel as she did. She was not freelancing without Ms Harland's or the ELT's knowledge. Ms Harland's knowledge can be safely ascribed to the ELT, including Mr Roedger. Ms Jaecklein had a global remit as well as responsibilities in Qatar.
123. Even if Mr Cadesky's conclusion is to be adopted, it is less than certain. It bespoke not a breach of contract by Ms Jaecklein, but a failure by the SDI Group through HR and Finance to take account of facts known to them to assess SDI's position.
124. Question 2 asked whether Canadian tax residence could be avoided by limiting physical presence in Canada to under 183 days. The answer was "no". I accept this evidence.
125. Question 3 asked Mr Cadesky whether Ms Jaecklein was likely to be a tax resident of Canada for taxation (that is calendar) years 2023 and 2024. Mr Cadesky said "yes". He repeated and elaborated the assumptions he made earlier that have been set out, saying at page 7:
- Having use of a residential property suitable for occupancy, and staying in that property, is a significant residential tie. Being in Canada for significant periods of time, although under 183 days in a calendar year, is also a significant factor.*
- Having bank accounts in Canada is a residential tie, but when of less significance having family connections in Canada can be relevant, but more so*

if the family members are a spouse (or a common law partner) or dependent children.

126. There was no evidence of most of this. Further, for the tax year 2023, Ms Jaecklein was a Qatari resident certainly up to June/July 2023 and likely up to November 2023 when her lease expired. It was her travelling thereafter which may have brought her residency into question.
127. Question 4 returned to the tax year of 2024 and the period up to April 2025. Mr Cadesky calculated her likely Canadian tax liability.
128. Question 5 directed itself to the responsibility of the Defendant as an employer if Ms Jaecklein was liable for Canadian tax. I accept that if Mr Cadesky is correct in his view as to Ms Jaecklein's status of a Canadian tax resident obligations may well have existed upon the Defendant. Such demonstrates why it was SDI's own responsibility, having required Ms Jaecklein to conduct herself as she did from mid-2023 to undertake extensive travel to examine its own position of the consequence of such requirements. Ms Jaecklein was not SDI's or the Defendant's taxation adviser.
129. From Question 6 Mr Cadesky directed himself to the United States tax position.
130. An individual who is not a United States citizen or Green Card holder will be resident in the United States (for tax purposes) if the so-called Substantial Presence Test is met, and not otherwise. The test looks to the number of days spent in the United States. There is a secondary rule that deals with weighting described by Mr Cadesky as follows:

The Substantial Presence Test contains a second rule referred to here as the weighted average rule, which looks at the current year and the two previous taxation years. Days present in the current year count for one day each, days in the preceding year for one third of a day, and in the second preceding year for one sixth of a day. If the total comes to 183 days or more and at least 31 of those days is in the current year then the individual will be a US resident unless they can show that there are closer connections to another country than to the United States. This is called the closer connections exceptions.

131. Mr Cadesky then made certain assumptions to apply this test. He assumed the following days in the US for the following calendar years:

- 2024: 150 days
- 2023: 150 days
- 2022: 150 days

132. I am prepared to accept that the assumption of 150 days in the United States in 2024 is reasonable considering all the evidence. Ms Jaecklein’s travelling was focused on North America, in which the United States was the primary target.

133. I reject the assumption of 150 days for 2022. There is no basis for it. Ms Jaecklein’s 2021 Contract had her focused in the Middle East and North Africa. Her global remit began in the second half of calendar year 2023 from about June/July. I ascribe no days to 2022.

134. For the weighted test to be met Ms Jaecklein would require 33 days to be ascribed to 2023. For this she would require 99 days in the United States in 2023. Her global remit began from about early June 2023, that being the commencement date of the 2023 Contract. Assuming the same travelling to the United States in the second half of 2023 as in 2024, that would be 75 days and an ascribed 25 days for the weighted test to add to the 150 days in 2024.

135. On this basis, Ms Jaecklein was not a United States tax resident in 2024.

136. I accept that all this depends on assumptions. I would also accept that once Ms Jaecklein began performing her duties under the 2023 Contract and began travelling for her “*global remit*”, especially with the focus on North America, caution had to be exercised. This was caution to be exercised by her, but more importantly by her employing group with the HR and tax resources to look after the Group’s interests. It is grossly unfair to direct these matters after the event to her employment responsibility under the catch phrase “*regulatory compliance*” and to use them as the basis for an asserted breach of contract. This is especially so in circumstances where there has been the ignoring entirely of the four full years before December 2023: from October 2019, 2020, 2021, 2022 and the bulk of 2023.

137. Questions 10 to 14 were all directed to the position of the Group assuming Ms Jaecklein’s tax liability in Canada and the United States. Question 15 addressed Ms Jaecklein’s stated

approach in October 2023 as limited stays in Canada and the United States to under 183 days and returning to Qatar every six months. This was not an accurate representation by Ms Jaecklein of the correct underlying principle. I accept that. However, as I have said, she was not giving taxation or immigration advice to any company in the SDI Group.

138. Question 16 and its answer are worthy of being stated in full.

If not legally accurate, what would have been the appropriate legal requirements or advice for someone in Ms Jaecklein's position (as described in the pleadings) to ensure compliance with Canadian and US tax and immigration laws?

The appropriate advice from Ms Jaecklein would have been to consult a qualified tax advisor with experience in the rules concerning residency and international taxation. That person could be a CPA or a lawyer. In addition, Ms Jaecklein could have consulted literature, and various materials available on the CRA website. She could also have contacted the CRA for guidance. Lastly, she could have completed form NR73 or NR74 and requested a residency determination from CRA.

139. A number of things should be said about this evidence, and bluntly. First, Ms Jaecklein's taxation position was a matter for her. There was evidence from her that she took her own advice. If that advice was inadequate that was a matter between her and her advisers. Second, there was no suggestion that she was in any way dishonest. Nor was there any evidence that she deliberately evaded income tax in Qatar, the United States or Canada. No such matter was put to her. Third, there is no basis for Ms Jaecklein to have had any duty to any company in the SDI Group to proffer or arrange for the proffering of tax advice. That was the remit and duty of the Finance Department.

140. Thus, to the extent that this paragraph and other paragraphs of Mr Cadesky's evidence sought to underpin a complaint that Ms Jaecklein's actions imperilled the Group's or the Defendant's tax position or that she failed in her duty to disclose a tax problem to the Group or the Defendant or to advise the Group or the Defendant about a tax problem, I reject that criticism. It is most unfair to blame Ms Jaecklein, even if there were a problem which has not been proved in relation to the United States, is weakly proved (at best) in relation to Canada, and which was not addressed or proved in relation to Qatar. The SDI Group, including the Defendant, required of Ms Jaecklein her travel from mid-2023 to 2025. The SDI Group and the ELT knew of it. They approved it. It was for the SDI Group,

through HR and Finance, to concern itself with the possible immigration and tax consequences of Ms Jaecklein carrying out the responsibilities that were required of her and which involved extensive travel.

141. In his supplemental report, Mr Cadesky made different assumptions. He was asked to assume 104 days in Qatar from 1 July 2023 to 31 December 2024. He assumed 35 days in 2023 and 69 in 2024.
142. It is not clear that that was the correct period to direct the assumption. Some evidence of Ms Jaecklein in cross-examination put that period as the boundary for the 104 days. As I have already said, in another (an earlier) part of her evidence, Ms Jaecklein clearly said that she had a lease up to November 2023, and after that she spent a consecutive 52 days in a hotel and thereafter “50 plus in and out” of hotels. I am prepared, for present purposes of discussing Mr Cadesky’s evidence, to accept the 104 days as being referable to the period from 1 July 2023 to 31 December 2024.
143. However, Mr Cadesky then assumes that Ms Jaecklein divided her time for the whole of the rest of 2023 between Canada and the United States: 165 days each in 2023 and 148 in 2024.
144. The difficulty is that on the evidence this travelling did not commence in its volume or frequency until the global remit started in mid-2023. Assuming this, there were 198 days in a slightly greater than six-month period from 1 June 2023 to 31 December 2023. Thirty-five of those days were in Qatar on these assumptions, leaving 163 days. These 163 days were split equally (by Mr Cadesky, not by the evidence) between Canada and the United States: 81 or 81.5 days. Divided by one third that is 27 or 28 days for 2023, not 55 as calculated by Mr Cadesky. For 2024, Mr Cadesky calculated 148 days for each of United States and Canada, assuming 69 were spent in Qatar. The total is 175 or 176 (148 +27 or 28 days) days not 203 days as he concluded. Thus, the Substantial Presence Test was not met on these assumptions modelled by Mr Cadesky.
145. Even calculating incorrectly as he did, he said, somewhat confusingly:

I do not have enough detail to determine if Ms Jaecklein could be a US resident in 2023 or 2024 under the Substantial Presence Test. However absent a claim

for exemption on the basis of closer connections to another country, for 2024 she would very likely be considered US resident for 2024.

146. He drew this conclusion from the inaccurate calculation in 2023. Properly calculated on these (his) assumptions as above, his evidence does not support the conclusion in the last sentence of this quotation.

147. Further, in this supplemental report Mr Cadesky addressed his complete lack of knowledge of a whole range of factors as to the connection of Ms Jaecklein with Canada. He said the following:

I do not have details of Ms Jaecklein's circumstances in Canada such as:

- *where she stayed*
- *whether she owned or rented accommodation and the details of same*
- *other issues such as the resident status of a spouse, common law partner or dependents, if any*
- *personal property such as a car, furniture, and clothing*
- *social ties such as memberships in clubs, religious organisations or professional associations*
- *government provided health insurance plan enrolment*
- *retirement plans, bank accounts, credit cards and investment accounts*
- *drivers licence*
- *safety deposit box, telephone and cell phone plan*
- *other facts that may be relevant.*

148. He said that he had done this in his earlier report. That is not accurate, as paragraphs 120 and 125 above reveal.

149. Mr Cadesky concluded nevertheless as follows:

I have assumed that Ms Jaecklein's primary tie to Canada is the time physically spent in Canada which is estimated to be approximately 165 days in 2023 and 148 days in 2024.

Without any further clarification of the above matters and based on the additional assumption of physical presence in Qatar of 35 days in 2023 and 69 days in 2024 I remain of the view that there is still a likelihood of Ms Jaecklein being resident in Canada in those years.

150. This conclusion is undermined by the appreciation that Ms Jaecklein was (on the approach that I am taking to the 104 days in discussing Mr Cadesky's evidence) in

Canada not for 165 days, but for 81 or 82 in 2023 (from about 1 June 2023), and 148 in 2024.

151. It is necessary to turn to the expert evidence on immigration. Mr Adam Smith provided a report dated 29 November 2025 and a supplementary report by email dated 12 March 2026. Mr Smith was asked two questions:

Question 1: Under US immigration laws, when does a foreign national require work authorisation to conduct business activities in the United States?

- a. What types of business activities can be conducted on a visitor status (B-1 visa or visa waiver program)?*
- b. At what point do business activities cross the line into employment that requires an employment visa (such as E-2, H-1B or L-1)?*
- c. Are there specific factors that distinguish permissible business visa activities from impermissible employment?*

Question 2: Based on the description below of activities being conducted in the case pleadings of Ms Jaecklein's activities in the United States:

- Attending business meetings with potential and existing clients.*
- Building and maintaining relationships with sports organisations.*
- Client development and business origination activities.*
- Preparing proposals and conducting negotiations on behalf of the Defendant.*

Would such activities:

- a. Be permissible on a visa status (B-1 or visa waiver)?*
- b. Require an employment authorisation such as a E-2 visa?*
- c. Create any compliance obligations or exposure for the employer under US immigration law?*
- d. Potentially result in fines or penalties for the employer under US immigration laws?*

152. As to Question 1 Mr Smith answered:

In response to Question 1:

- a. B-1/ESTA permits temporary meetings, negotiations, marketing/BD, conferences, and other incidental commercial activities for a foreign employer, absent productive work.*
- b. Activities require work authorisation where productive services or operational work are performed in the US market particularly for US clients/entities.*

- c. *Distinguishing factors include the remit of the individual's role, the task nature, deliverables, remuneration, duration/frequency, integration into US operations.*

153. As to Question 2 he answered:

In response to Question 2:

- a. *The pleaded activities are generally consistent with permissible B-1/ESTA business-visitor conduct if limited to meetings, pitches, marketing and negotiations.*
- b. *An **E-2 or other work-authorized status would be required if those activities included productive service delivery or operational execution in the US**; the present record is insufficient for a definitive finding.*
- c. *Employer exposure depends on whether unauthorised employment occurred with a US employer nexus.*
- d. *Employer penalties are contingent on that same finding; SDI's documents reflect that it perceived such risk.*

(Emphasis added)

154. After that last answer, Mr Smith gave the following information:

US immigration law does not recognise a general "183-day safe harbour" for business visitors; that figure comes from the IRS substantial presence test for tax residency, not immigration work authorisation. While CBP often admits B-1 visitors for up to about six months per entry, the authorised stay is set case by case and repeated long stays can still be improper. Whether work authorisation is required turns primarily on what the person does in the US and who benefits. B-1/ESTA allows meetings, negotiations, and other non-productive business activities but forbids "local employment or labour for hire", even on a short trip.

155. The plain reality of this evidence supports the view of SDI HR given to Ms Jaecklein that she did not need a visa for the United States for the activities she was undertaking. It can be accepted, as Mr Smith stated in this last paragraph, that the circumstances of a person are looked at on a case-by-case basis. But the evidence is clear that there was no basis for Ms Hobbs's views that Ms Jaecklein's circumstances imperilled the Defendant or SDI. Mr Smith was given the opportunity to comment on the assumption of 104 days in Qatar from 1 July 2023 to 31 December 2024. He said his views did not change. He was also asked about the tax consequences and he replied that those matters were beyond his expertise.

Ms Hobbs's investigation

156. Ms Hobbs took over from Ms Hudswell as Head of HR in September 2024. She had joined SDI in July 2024. Late in 2024, when Ms Harland tendered her resignation (she left in January 2025) Ms Hobbs conducted a review of Ms Jaecklein's employment file. Ms Hobbs was not asked in cross-examination as to why she began this review. It is to be recalled that, by this time, the financial affairs of the Defendant were poor: no revenue since early 2024, staff "off-boarded" from early 2024, and the costs of maintaining an office in Qatar continuing. The owner of the Group, Mr Roedger, had been required to support the Defendant to the tune of "400,000" (he did not specify the currency, as noted above). Ms Harland, with whom Ms Jaecklein had suggested to Mr Roedger to begin the operation in Qatar, had resigned. I am not able to ascribe a precise reason for commencing the review, but it conforms with later documents that it probably had a connection to recognising the end of the Qatar operation and moving Ms Jaecklein back to North America.
157. Ms Hobbs says that she noticed early in the review of the file a risk to the company because Ms Jaecklein was "living in the US" without a visa. This, no doubt, was taken from the email of 18 October 2023 set out at paragraph 111 above. That was a literal reading that could be supported by the document. However, no enquiry was made of Ms Jaecklein or of Ms Harland about it. It would have been a striking and fundamentally important matter that a senior member of staff was living in the United States unlawfully. It is astonishing that no enquiry of Ms Jaecklein or Ms Harland was made by Ms Hobbs.
158. Not only did Ms Hobbs not contact or speak to the senior employees involved (Ms Jaecklein and her direct line report Ms Harland), but she also did not seek any legal or tax advice on the matter. She did not send an email to Mr Roedger alerting him at that point to this perceived problem. She said she obtained and read the Canadian and United States tax legislation. She made her timeline from business records. She consulted an unnamed person, a "peer", whom I take to have been a current or a former HR person, whom she said was a professor, about her conclusions. She said the following in her witness statement at paragraphs 22 and 23:

Based on my review at the time of publicly available CRA and IRS guidance and internal discussions, my concern was not to make a legal conclusion on where she was "legally resident", but that her strong ties and recurring work activity

in Canada and the United States could expose SDI to tax and regulatory risk in those jurisdictions. In particular, I was concerned that her in-person work in the United States would generate US source income and potential US tax exposure, that her ongoing presence and ties in Canada could lead to Canadian tax residency and additional compliance obligations, and that SDI could be seen as benefitting from a Qatar tax-free structure while the work and presence were in North America, creating a material business and reputational risk. At the same time, her minimal time in Qatar and lack of any genuine residential base there appeared inconsistent with the intent of a Qatar-based SEF role.

Notably, Patricia's Qatar contract and compensation package, assumed lawful Qatari residence and compliance with local regulatory obligations. Her employment contract ... expressly provides at clause 4: "The Employee's principal place of work is the Employer's location, but he may be required to work outside such premises from time to time for business or organisational reasons determined by the Employer." It was clear to me that not only was Patricia failing to fulfill her "ordinary residency" requirements as SEF, but Qatar could not be deemed to be the principal place of work given that Patricia spent approximately 30 days in 16 months in Qatar, and consequently she was in breach of her employment contract.

159. The difficulty with these conclusions is that the acquainting herself with the conduct of the business from mid-2023 by enquiry of Ms Harland and Mr Jaecklein would have led her to understand that all the travelling Ms Jaecklein was doing was business development, travelling that was known to Ms Harland and the ELT pursuant to a travel budget that had been worked out with her superiors, including Mr Roedger.

160. Ms Hobbs reviewed records from which she concluded, wrongly I find, that Ms Jaecklein spent less than 30 days in Qatar over 16 months from December 2023 to March 2025.

161. At paragraph 24 of her witness statement, Ms Hobbs said:

By March 2025 when discussing residency with Patricia, she informed me that she had no residence in Qatar, but she could use "a friend's address" if needed.

162. If she had done a proper investigation, she would have found that Ms Jaecklein had had a lease of an apartment for over four years that only ended in November 2023 and the other matters as to her later residing in hotels.

163. Ms Jaecklein did not recall the statement to which Ms Hobbs referred in paragraph 24 of her witness statement (paragraph 161 above). It does not, however, take the matter very

far. She had had a lease for four years. She was from November 2023 onwards directed to travel on a global remit. Ms Harland and the ELT were aware or had available to them all details of Ms Jaecklein's travel which was approved.

164. At paragraph 25 of her witness statement, Ms Hobbs said:

In reviewing calendars and email content, work days and meeting times were aligned to a North American time zones and scrutiny supported very little time in Doha, Qatar, with the same amount into less than 30 days in Qatar over a 16 month period. Patricia's allowances for housing and transportation, which were meant to support residence in Doha, were paid even though she was living elsewhere and seeking reimbursement for travel and extended accommodation stays in the United States, which I did not have sight of post Kim Harland's departure, who previously reviewed these in her capacity as President of SDI. I was able to identify expenses submissions and reimbursement requests for extended accommodation stays in the United States, particularly for New York City (Marriott Marquis) and Los Angeles (Kimpton Everly Hotel). These trips were categorised as "business development" travel but lacked supporting client-meeting documentation.

165. This paragraph sought to convey the barely concealed insinuation that Ms Jaecklein was taking advantage financially of her employer. I reject this insinuation.

166. At paragraph 26 of her witness statement, Ms Hobbs said:

These findings collectively inform the basis for my advice in February 2025 to Ms Terri Truscello (CEO) and Mr Roedger (owner) that Patricia's contractual and regulatory position was unsustainable and required remediation through termination of her Qatar contract. From a business perspective, I was concerned that SDI was funding a Senior Executive on a Qatar package while receiving very little Qatar-based business activity and potentially carrying unquantified tax and immigration risk in Canada and the United States, which is what drove my recommendation to terminate the contract and, if possible, transition her to a clear and compliant North American arrangement. This occurred under the direction of the CEO, Terry Tres. and Roy Roedger by way of termination letter dated 8th April 2025... The termination was in my opinion a necessary legal and compliant step to formally close out the Qatar arrangement with Patricia and to draw a clear line for regulators, if and when required should SDI be investigated for the reasons I have set out in this statement. This included the QFCA, CRA and IRS. It was not driven by performance. Nor was it intended to end the relationship with Patricia altogether.

167. I view this paragraph with great caution. Ms Hobbs had neither had the courtesy, nor sound business and operational caution, to engage with Ms Jaecklein or Ms Harland about these very serious matters. If she had done so, she would have come to understand the matters to which I have referred. Advice could have been taken from Canadian and United States lawyers. No such advice was taken. Ms Hobbs consulted an unnamed “peer”. The view reached about the United States residency was wrong, as the Defendant’s own expert evidence reveals. The view reached about Canada was doubtful given the significant errors in her conclusions about days in Qatar. No recourse was had to the publicly available application in Qatar which would have told her about Ms Jaecklein’s presence in the country.
168. By the time of the implementation of the results of the investigation, a decision had apparently been made to move Ms Jaecklein back to Canada, subject to any new clients appearing.
169. I consider that the whole of Ms Hobbs’s evidence should be treated with great caution. She was defensive and adamant in seeking to justify the work that she had done. The investigation was neither fair nor thorough. It was undertaken without any proper and appropriate engagement with Ms Harland or Ms Jaecklein. That must have been deliberate. The conclusion that Ms Jaecklein had been knowingly living in (that is, residing and working in) the United States without a visa, was a very serious matter. It should have been investigated fairly and thoroughly. It was not. It was used as the basis of summarily dismissing Ms Jaecklein. I do not find that Ms Hobbs knew her conclusion to be wrong. That was not put to her. But it arose from an unfairly inadequate investigation that wholly eschewed proper engagement with Ms Jaecklein and Ms Harland.
170. I am not able to find that the inadequacy of the investigation was deliberate or part of a fabrication. This latter matter was put in cross-examination, but I am not persuaded to make such a harsh finding against Ms Hobbs, and, inferentially, Mr Roedger.
171. However, any fair and competent process would have genuinely engaged with Ms Jaecklein and Ms Harland to seek to have explained the operation of the business in 2023

and 2024 and the email of 18 October 2023. This was not done. I find that Ms Hobbs considered that she had found in the employment file, likely only in the email of 18 October 2023 to which I have referred, a basis to have Ms Jaecklein terminated for cause. Ms Hobbs knew that this would facilitate a movement of Ms Jaecklein to Canada without the necessary payment of all her entitlements for termination with notice. Whether Ms Hobbs appreciated that she was being unfair I cannot say. It was not put to her. However, I find that she was being unfair to Ms Jaecklein and also to Ms Harland, though the latter had left the company by January 2025. That unfairness was also reflected in the wrongness and lack of legitimate foundation of the decision summarily to dismiss Ms Jaecklein on the facts as I have otherwise found them in this judgment. Such facts would have come to light in a proper and fair investigation.

172. Listening to Ms Hobbs's evidence, reading her documents and her witness statement, I have come to the reluctant conclusion that she made up her mind early that there was a compliance issued of Ms Jaecklein living and residing in the United States without a visa and that the work that was done in the supporting and surrounding documents was to justify that conclusion already formed. She revealed an intensity and determination in supporting the view that she had formed which included that Ms Jaecklein had wrongfully avoided taxes and acted somehow surreptitiously and had, as disclosed in paragraph 25 of her witness statement, somehow inappropriately taken financial advantage of SDI.

173. I place no reliance upon Ms Hobbs's statement to the extent it conflicts with Ms Jaecklein's and Ms Harland's evidence.

The conclusions available on the evidence

174. All the above needs to be reduced to some straightforward findings by way of propositions demonstrated by the evidence. They are as follows.

175. As at 9 April 2025, Ms Jaecklein had worked for the SDI Group for nearly 15 years. Ms Jaecklein was a competent, hardworking, energetic and loyal employee.

176. She had been tasked with opening a new office in Qatar because of her experience and perceived talents and capacity.

177. From October 2019, she set about doing so with energy, enthusiasm and attention to detail.
178. Upon taking on the SEF role in 2020 upon the establishment of the Defendant, she was required to be ordinarily resident in Qatar. She knew that. The evidence enables the comfortable conclusion that at least until mid-2023, she was ordinarily resident in Qatar. This state of affairs continued until at least November 2023 when her lease of a residential premises was not renewed.
179. From late 2019 to mid-2023 her role was varied, but focused upon setting up the corporate structure and business of the Defendant in Qatar, developing the Defendant's presence in the Middle East and North Africa, and advancing SDI and the Defendant's interests arising from the opportunity in being present at the FIFA World Cup 2022.
180. During this period from late 2019 to mid-2023, there is no basis to conclude that Ms Jaecklein did travelling of any volume outside the Middle East and North Africa and unconnected with and not focused on the Defendant's Qatar business. Certainly, there is nothing in the evidence to disturb the clear finding of a stable ordinary residence in Qatar in this period.
181. From mid-2023 (from about 1 June 2023) Ms Jaecklein's role changed. The role assumed a greater focus on global promotion of the Defendant and the SDI Group generally. This required a significant volume and frequency of travel to the United States and Canada.
182. This travel was undertaken with the full knowledge and consent of Ms Jaecklein's superiors. Indeed, it was mandated by the responsibilities and duties she was given in the 2023 Contract, but which had been governing her work from about June 2023. Ms Jaecklein was alive to the residency requirement. She thought she could maintain it, and she thought she had maintained it. She was not cross-examined to the effect that she did not hold that belief or that her belief could not possibly have been reasonably held.
183. I have earlier set out what can be said about the financial position of the Defendant and the Qatar business. Doing the best I can from the evidence concerning the financial state of the Defendant, including the "*off-boarding*" of employees that was occurring as early

as the first quarter of 2024, it can be taken that Ms Jaecklein's travelling and role in the attempted business development from 2023 onwards was important not only for the Qatar business, but also for the global business. I am unable to make any precise findings about the financial state of the Qatar business in 2023 or 2024.

184. However, I reject entirely the assertion implicit in the Defendant's case that Ms Jaecklein's travelling in 2023 and 2024 was unauthorised and caused loss to the Defendant. It is clear that all her travel and business development activity in this period was known to, approved by, and in effect required by the SDI Group and the Defendant, through Ms Harland and the ELT, including Mr Roedger.
185. From June 2023 or thereabouts, the travel required of her may have put her ordinary residency under strain: 104 days in Qatar from late 2023 to early 2025 or from mid-2023 to 31 December 2024 (it matters not which is taken, though I prefer the former in my findings) meant that she spent at least two thirds or three quarters of her time travelling away from Qatar. However, she intended to keep her Qatar residency. She maintained the tasks that were required of her in Qatar. At least half if not more of her time (wherever she was) was concerned with Qatar. She had a leased residency until November 2023. The better evidence is that thereafter she lived for 52 days consecutively in a hotel and for 52 days in hotels "*in and out*" when she returned from travel. The nature of such stays was directly linked to the frequency of required travel. But she was astute to attend to her Qatar based duties and responsibilities, not only in Qatar but also when travelling.
186. I do not consider that she lost her Qatar ordinary residence after November 2023. Her pattern of life, her order of life, was dictated by her employment. She had an important Qatar responsibility: she was in charge of the Qatar office. She had been a resident of Qatar for more than four years by the end of 2023. The ordering of her life from about June 2023 became heavily influenced by work-mandated travel. She was not resident in the United States. She intended to remain ordinarily resident in Qatar. The travel can be viewed as temporary absences from Qatar of short and long duration and some frequency: not to make a life or habitually to stay or reside in another country, but to fulfill all her employment duties some of which were business development in other countries, some of which required her presence in Qatar. She had a settled purpose in running the Qatar office as part of the regular order of her life. On the better view of her evidence, the 104

days in Qatar was from December 2023 to early 2025. It was where her primary work responsibility was, albeit with the demands of the global remit. It was where she intended to reside. I do not consider that Ms Jaeklein ceased to be ordinarily resident in Qatar before her wrongful dismissal. That conclusion and finding are the same should the 104 days be from mid-2023 to 31 December 2024.

187. However, if I am wrong in these conclusions and findings, I find that it was not unreasonable of her to consider that she had retained it. She certainly honestly believed as much. She was not cross-examined that any such belief was not honestly held nor could possibly have been reasonably held. She did spend a lot of time overseas. That was required of her in her position and global role. She had a lease of premises until November 2023 and thereafter spent her time in Qatar in hotels. She intended to attend to her duties in Qatar, which she did, from wherever she was. She was not a resident of the United States and it is doubtful that she was a resident of Canada, albeit a citizen. She did not consider herself as a resident of Canada.
188. Believing she was a resident of Qatar, there was no call and no duty to inform her superiors of a position or circumstance as to any breach of rule 11.3.2 of the QFCA Rules that she did not believe to be the case.
189. I should say that I considered at the time of her giving evidence at the hearing, and having regard to all of the evidence, that I should state that Ms Jaeklein was an honest, truthful and largely accurate witness, who at all times was trying to assist me.
190. I do not consider that Ms Jaeklein breached the contract in any way, let alone seriously or in breach of any duty, contractual or fiduciary, in failing to disclose that she was not ordinarily resident in Qatar or that a regulatory requirement (rule 11.3.2 of the QFCA Rules) had not been satisfied. If there is any criticism to be made of her in this regard, she may perhaps have been wise to tell Ms Harland of rule 11.3.2 of the QFCA Rules as a reason (apart from taxation) why she needed to keep her Qatari residency. If that was an error, it was an innocent oversight. It was most definitely not misconduct.

191. Management of SDI did rely upon her to be told about Qatar, the Qatar business, and any relevant compliance requirement of Qatar. I do not consider that she breached that trust or reliance.
192. The other grounds for her summary dismissal put forward in 2025 and those pressed in the litigation are without foundation.
193. There was no basis whatsoever to consider that Ms Jaecklein was unfaithful to SDI by working for someone else. This was not only a baseless, but a hurtful and damning accusation. It should never have been made. It should have been withdrawn. It was not withdrawn.
194. There was no basis to consider that Ms Jaecklein put herself, or the Defendant or the SDI Group in any peril in relation to United States immigration compliance. It may be that the euphemistic “*global geopolitical*” reference was to Donald Trump being elected President and United States border policies becoming more important. But the Defendant’s own HR Department was involved. It told Ms Jaecklein that she did not need a visa. The Defendant’s own expert evidence was to the same effect. There was no cross-examination of Ms Jaecklein to the effect that her work in the United States was anything other than what she said it was: promotional business development. That Ms Hobbs may have received contrary and wrong advice or reached a contrary view does not remedy the situation. The error in her view would almost certainly have not arisen if she had had the good sense and courtesy to seek explanation from Ms Jaecklein and Ms Harland about the conduct of the 2023 Contract and what was meant by the 18 October 2023 email in its context. This allegation should have been abandoned unless the Defendant sought to prove that Ms Jaecklein undertook work that Mr Smith (and, I infer, the SDI HR Department) said would require a visa. Counsel did not do so, no doubt because there was no such evidential foundation.
195. The only other point to make about immigration is that if I am wrong on these findings and some steps needed to be taken to obtain a visa or change the pattern of travel, Ms Jaecklein was entitled to consider that the HR Department should tell her of such matters. She did what she thought was appropriate. She undertook the travel that was required of her. There was no basis to assert that she had imperilled the Defendant or the Group in

relation to immigration by her activities known to her superiors, or by not informing them of any concern about her immigration status in the United States when she did not have any such concern other than by reference to the matters she in fact raised with HR on the hypothesis of in the future doing substantive work in the United States that she did not end up doing.

196. This leaves the allegation that Ms Jaecklein imperilled herself and the SDI Group (including the Defendant) by exposing herself and the Group to taxation assessments in the United States and Canada. As to the United States, the evidence of Mr Cadesky, when understood with proper assumptions, reveals that there was no such peril. Further, even if that is wrong, the management of SDI Group were fully aware of all Ms Jaecklein's travelling. It was for the Finance Department or the ELT to understand and investigate their own affairs in what they required Ms Jaecklein to do. Ms Jaecklein was not a tax adviser. She took her own tax advice. But her remit did not extend to giving tax advice to the Defendant or the Group. There was no basis to conclude that she had breached her contractual or other duties in any way by failing to draw the management's attention to United States tax issues or questions.
197. As to Canadian tax requirements, the evidence was sparse to support any conclusion of the likelihood or possibility of a tax liability of the Defendant or any company in the Group. Mr Cadesky's evidence is less than clear on this. However, once again, Ms Jaecklein was not the tax adviser of the Group. This was certainly so where the Group through management, the ELT and including Mr Roedger and Ms Harland, knew everything about Ms Jaecklein's travel and what work, promotional business development that she was doing.
198. The basis for her dismissal for cause did not exist. It can be partially explained by a superficial investigation that ignored four years of service (from late 2019 to December 2023) by Ms Hobbs who did not consult with or properly enquire of Ms Jaecklein or Ms Harman which, if she had done so, would likely have explained to her matters of the nature that I have found.
199. I am not able to conclude that it was a contrived or deliberately false termination. It was not put to Ms Hobbs that her investigation lacked good faith. It certainly had errors. It

should have been undertaken involving Ms Jaecklein and Ms Harland. Not only did this likely produce inaccuracy, but it provoked a legitimate sense of grievance or unfairness in Ms Jaecklein in all the circumstances.

200. I do not propose to deal in any detail with the evidence that Mr Roedger and SDI management always wanted to keep Ms Jaecklein, “*just move her back to Canada on a new contract*”. If I may say without intended disrespect, this rings somewhat hollow. The most serious allegations were made against her including knowing breaches of contract, unfaithfulness to the employer, and imperilling the Group in immigration and tax matters, as well as failing (knowingly it was said) to alert the Group to a Qatar compliance issue regarding the SEF. For a loyal, honest, competent, and enthusiastic employee who had faithfully served her employer with some distinction according to Ms Harland, the behaviour of SDI was sufficient to undermine any confidence that she should, in her own interests, ever return to the service of a group that had treated her thus. That was a reasonable view to take.
201. There was a period after 9 April 2025 (discussed below) when Ms Jaecklein was “*in limbo*” as new possible arrangements were put forward, she meanwhile complaining of unpaid salary and expenses, and further while she continued (after termination) to attempt to provide for a smooth handover and the removal of her name as SEF. Eventually, she refused all further relationship with the Group. That was her acceptance of the serious breach of contract by the Defendant, which serious breach was plainly repudiatory in character.
202. The Defendant, as employer, breached its contract with Ms Jaecklein and wrongfully and without foundation dismissed her. It was a repudiation of the contract. Ms Jaecklein is entitled to be placed in a position as if that breach or repudiation had not occurred.
203. Ms Jaecklein did not warrant dismissal. She could, of course, have been terminated on notice. She should be placed at least in that position whether further damages are warranted will also be addressed.

The events after 9 April 2025

204. The events after the meeting of 9 April 2025 must be understood in the light of the effect of the letter of termination dated 8 April 2025 and the meeting of 9 April 2025 putting it into effect. The termination ended the employment relationship between the Defendant and Ms Jaecklein. Anything further done by her by way of service is to be understood as intended to be remunerated under a contract if the parties could reach some agreement on a new contract and employment relationship. They did not do so. In these circumstances, Ms Jaecklein was entitled to restitutionary recovery, except to the extent that she recovers damages for the repudiatory breach of contract that would represent payment for anything done after the termination.
205. Ms Jaecklein viewed the allegations in the letter as unfounded. She did not accept them. She did not sign the letter. She recounted in paragraph 41 of her witness statement that several conversations and meetings took place after the meeting of 9 April 2025. She said, and I accept, that she expressed her disagreement with the letter. She said that she was told that the termination was procedural and part of a transition to protect the company from tax implications and that she would be rehired. Ms Jaecklein stated in these meetings quite plainly that all travel undertaken had been requested, that she had maintained her residency in Qatar, and that there were no tax or compliance issues created by her.
206. On 21 April 2025, Ms Jaecklein wrote a long email to Mr Roedger, Ms Truscello and Ms Hobbs. It stated the following (in firm but commendably civil language):

Thank you for your recent correspondence regarding the termination of my employment, due to the current financial situation and restructuring of the Enterprise. I am writing to share my response and to propose a constructive path forward that reflects the full scope of my contributions and the reality of my working arrangements.

While I acknowledge the Company's decision to bring my role to an end in Qatar, and transfer the role to Canada, I must respectfully express that the dismissal letter, in its current form, contains inaccuracies that I cannot agree to.

1. Role conclusion and Qatar operations

I am prepared to support the necessary steps to remove my name from all official business matters relating to SDI Sports operations in Qatar, including Company registration, banking, and corporate records. To complete this process, I request

that the Company cover all related travel and accommodation costs (flight, hotel, per diem), as well as continue my compensation for the time required to support the transition until these matters are resolved in full.

If required, I am open to drafting and submitting a formal resignation letter to help facilitate a clean and definitive severance from the Qatar office.

2. Inaccuracies in the termination letter

The current version of the dismissal letter includes references to a breach of contract and suggestions of my residing or working in the United States. These statements are factually inaccurate and do not reflect the nature of my engagement or the careful measures I've taken to remain in full compliance with all applicable regulations.

Throughout my assignment:

- *I have not maintained a permanent residence in the United States*
- *I have not received any payments in the US and do not hold any US bank accounts*
- *I have severed all North American residency ties*
- *I made two formal efforts, alongside HR, to obtain an E2 visa – both of which were ultimately delayed or left unresolved by the Company.*

Additionally I have sought advice from legal counsel in Qatar who are well versed in QFC regulations. Based on their review of my role and travel schedule, they have confirmed that nothing in my conduct or work arrangement would be considered in violation of Qatar residency requirements.

With respect to Article 3.3 of the Employment Agreement, I contest any implication that I breached this clause. At all times during the validity of the Agreement, I have carried out work solely in line with my defined responsibilities under SDI Sports LLC, and have not engaged in any third party employment or business activity, whether compensated or not, without the prior consent of the Company. My professional conduct remained entirely focused on advancing the objectives of SDI Sports LLC and fulfilling my obligations under the agreed job description. I have upheld the Purpose Vision and Values of the organisation in good faith and with full commitment, and there has been no conflict of interest or deviation from the terms outlined in this Article. Any interpretation to the contrary is inaccurate and not reflective of my actions or intent during the term of my employment.

In light of the above, I respectfully request that the dismissal letter be revised to remove any language that misrepresents my residency status, working location, or contractual compliance, as this could create unnecessary and unintended legal and tax implications. As mentioned above, I am willing to draft and submit a formal resignation letter to support the proper conclusion of my role in Qatar and ensure a clear and cooperative separation from that office.

3. Outstanding financial obligations

- *Based on continued discussions, the promise to make me whole, and my ongoing commitments to fulfilling my duties without interruption, I*

expect my compensation to remain as is until a new contract is presented to me.

- *[Salary at QAR 30,750]*
- *Reimbursement of all unpaid business expenses*
- *...*
- *End of Service (EOS) entitlement*
- *QAR 94,821.90 – end date April 9th date of meeting*
- *Severance*
- *A claim under clause 10.1(f) of the contract was made.*
- *Application of interest to all reimbursable expenses upon the original due dates.*
- *Full compensation from April 8 onward.*
- *Given the administrative and operational items still pending I request confirmation that compensation will continue on a full time basis from April 8 I have continued to support business matters as directed and in good faith, in order to minimise disruption and ensure continuity of responsibilities.*
- *I remain committed to working collaboratively toward a resolution that is professional, fair, and respectful of the relationship we've built. I trust we can align on next steps that bring this to a close in a manner that reflects shared integrity and mutual respect.*

207. Ms Hobbs replied that the email would be considered. On 30 April 2025, Ms Jaecklein wrote to Ms Hobbs, Mr Roedger and Ms Truscello once again. She said she was following up the earlier email. She said that despite these challenges she had remained fully committed to her role to “*deliver on*” her responsibilities, saying:

Since the April 9th meeting, I have continued in good faith at the Company's request to carry on “as is” while the situation was being resolved.

208. On the same day Ms Hobbs emailed Ms Jaecklein with copies to Mr Roedger and Ms Truscello. Relevantly the email stated:

...We acknowledge the efforts you've made to remain engaged, and we appreciate your stated wellness to support the transition of SDI Sports LLC's operations.

We understand and do not discount the strain caused by the current circumstances. While we are actively reviewing the outstanding financial matters you've raised – including unpaid compensation, expenses and end of service entitlements – we must reiterate that SDI maintains the position outlined in our prior letter with respect to the termination of your employment. In our view, the conditions surrounding your extended presence outside of Qatar represent a repudiation of the employment contract as structured under the QFC framework, and do provide a legitimate basis for the Company's actions.

That said, we want to move forward constructively and in good faith.

To that end, we acknowledge that since the April 9th meeting, you have continued to support business operations. We fully recognise this contribution, and we want to ensure you are compensated accordingly – once a clear agreement is reached.

...

As a next step, we propose finalising a mutual agreement that would:

- *formally conclude your employment with SDI Sports LLC (Qatar);*
- *establish an appropriate framework for compensating you for any ongoing services, retroactive to April 8;*
- *outline a payment plan for validated outstanding items including business expenses and any necessarily entitlements under QFC regulations.*

209. At paragraphs 45, 47, 48 and 49 of her witness statement, Ms Jaecklein described in detail what she did after 9 April 2025. It is unnecessary to set this out in detail. However, in May 2025 Ms Jaecklein visited Qatar. She explained why in paragraph 51 of her witness statement. She said she flew to Qatar to intervene directly, to expedite the executive change process in person. This involved visiting the QFC office and liaising with the Commercial Bank of Qatar to confirm the signatory workflow for the company accounts. This depended upon the relevant changes to the SEF position. Ms Jaecklein said in paragraph 54 of her witness statement that after her termination on 9 April 2025, she was requested repeatedly by senior management to continue performing duties and supporting the company across business development, client and compliance matters. I accept all this evidence.

210. By June 2025, Ms Jaecklein said she was growing increasingly concerned that her financial entitlements were being ignored. On 24 June 2025, Ms Jaecklein wrote to Mr Roedger outlining her entitlements. Thereafter she received business expenses that had been outstanding from October 2024 and her salary up to 9 April 2025. She continued to request payments for work done after 9 April 2025. She did not at any stage receive any payments for same.

211. On 7 August 2025, Ms Jaecklein commenced these proceedings.

212. At no stage did Ms Jaecklein accept the legitimacy of the termination or any of the statements made to her in the letter of 8 April 2025 or otherwise expressed to her as the basis of it. Her continued attempts to resolve the situation to her satisfaction and her continued undertaking of work for SDI did not waive her entitlement to accept the repudiation of her contract by the breach of the Defendant.
213. No suggestion has been made in the case by the Defendant that her conduct after 9 April 2025 up to the commencement of these proceedings had in some fashion qualified or undermined or waived her complaint as to the wrongfulness of her termination.

Relief

214. Ms Jaecklein is first entitled to a declaration that on 9 April 2025 the Defendant seriously breached and repudiated the contract between it and the Claimant signed on 6 December 2023 and thereby wrongfully dismissed the Claimant from that date, such repudiation being accepted by the Claimant no later than the commencement of these proceedings and service on the Defendant.
215. She is also entitled to have the Counterclaim dismissed.
216. In addition to the above declaration, the Claimant's representatives in address sought a declaration that the various restraints on the Claimant after termination were not legally enforceable, in particular the non-solicitation clause (clause 14) and the non-competition clause (clause 15). It is unnecessary presently to set out the full terms of these provisions. The Defendant's counsel objected to such relief as being unpleaded. I consider that this overstates the matter. The relief sought in paragraph 68 of the Claim Form did not specifically identify such a declaration. But the consequence of repudiatory breach of an employment contract on non-competition or restraint of trade clauses is too well-known a principle to have taken the Defendant by surprise as to the possible consequence of its actions. I do not see how any further evidence could have affected the position. It is a question of (well known) law. As early as *General Bill Posting v Atkinson* [1909] AC 118, a repudiatory breach by the employer of an employment contract accepted by the employee has been seen to have the effect of discharging the employee from post-termination restrictions, including non-competition clauses. This has been reaffirmed in

many subsequent cases. The Victorian Court of Appeal in *Crowe Horwath (Aust) Pty Ltd v Loone* (2017) 54 VR 517 at paragraph 193 said:

A series of decisions in the High Court, and in Courts of high authority in England and Canada, have stated, over the course of more than a century, that a restraint clause is not enforceable against an employee whose employment ends by the employer's wrongful conduct – whether it be wrongful dismissal or the employee's acceptance of the employer's repudiatory conduct.

217. The Court in *Crowe Horwath* went on to say that the researches of counsel, the trial judge and the Court of Appeal, had not found a reported case in a superior court jurisdiction in England or Australia which had decided otherwise. The Court went on to say at paragraph 237 that even if the contract uses language such as “*in all the circumstances and for any reason*” the principle applied.

218. There is a further reason why those provisions do not apply. As a matter of construction, they should be read as referring to termination of the agreement lawfully under and pursuant to the contract. Clause 14 concluded with the following: “*This section 14 shall survive the termination of this Agreement for any reason whatsoever*”.

219. Clause 15 contained the following:

The employee agrees that while employed by SDI Sports LLC and for 12 months following the termination of employment, regardless of the reason for termination, the employee will not seek or accept employment...

This section 15 shall survive the termination of this Agreement for any reason whatsoever.

220. On proper construction of these clauses, the word “*termination*” is lawful termination in accordance with either clause 10.1 or 10.2, that is either a termination of employment with notice or a termination of employment with cause. I would not read the phrases, even in their width, as intending contractually to include the ending of the employment relationship by the wrongful dismissal and repudiation of the contract by the employer and the ending of the contract by the acceptance by the employee of the repudiatory conduct of the employer. That is not a termination pursuant to clause 10. Rather, it is the legal consequence of the repudiatory conduct ending the relationship and, subject to acceptance, the contract.

221. More difficult questions may arise in reference to confidential information: see Aplin T, Bently L, Johnson P and Malynicz S, *Gurry on Breach of Confidence* (2nd edition, Oxford University Press 2012) 538–553, paragraphs 12.148–12.149. I did not understand the Claimant to seek a declaration in relation to confidentiality in clause 13.
222. Ms Jaeklein has made a number of monetary claims in her Claim Form and statement. These are said to comprise sums in effect by way of damages for the repudiation of the contract and the wrongful termination of the employment. It is necessary to set out parts of clauses 6 and 10 of the 2023 Contract.
223. Relevantly, clause 6 (entitled “*Salary and Allowance*”) provided as follows:

SDI Sports LLC has agreed to pay, and the employee has agreed to accept, an annual salary at the rate of QAR 295,034.40 (“the base salary”).

6.1 *The employee is entitled to a monthly basic salary of QAR 24,586.20 to be paid every month on the last Thursday of each month into the employee’s nominated bank account.*

6.2 *[The contract then set out various entitlements as to house allowance (6.2.1), phone allowance (6.2.2), transportation allowance (6.2.3), other allowance (6.2.4), health subsidy (6.2.5).]*

6.2.6 *End of Service – 21 days based on basic salary paid at the end of service provided a continuous one year of service has been completed (employee start date October 7th 2019).*

...

6.5 *NorthStar FY 24 bonus*
The North Star FY 24 bonus (June 1st 2023-May 31st 2024) provides the employee the opportunity for a bonus of up to QAR 36,424.00. This bonus will be based on meeting and/or exceeding all objectives laid out in the FY 2024 NorthStar plan. Earned bonus will be confirmed and paid out to only actively working employees (employed at SDI on May 31st of the current fiscal year) following the close of the fiscal year, unless otherwise stated.

6.6 *Long-Term Incentive Plan*
The employee will be eligible to participate in SDI’s Long-Term Incentive Plan (LTIP). Attached hereto is Appendix B, SDI’s LTIP plan, as current defined and in effect as of the date of this agreement.”

(The agreement annexed a 13-page Long-Term Incentive Plan.)

224. On the proper construction of clause 6.2.6 set out above, Ms Jaecklein appears to be entitled to an end of year service payment of 21 days of base salary for each year of completed service from 7 October 2019. Ms Jaecklein had given five (completed) years of service, from 7 October 2019 to 7 October 2024. Ms Jaecklein claims QAR 94,656 under this head. The accuracy of this depends upon her base salary as at April 2025. Subject to any question of calculation, Ms Jaecklein would appear to be so entitled. I will require assistance on these matters.

225. Ms Jaecklein claims 20 days of unused annual leave in the sum of QAR 40,310.67. Subject to any question of calculation, Ms Jaecklein appears to be so entitled.

226. Clause 10.1 of the 2023 Contract was in the following terms:

10.1 Termination of Employment with Notice

- (a) Except as otherwise provided for in these Regulations Employers and Employees must provide notice of their intent to terminate employment.*
- (b) The notice required to be given by an Employer or Employee to terminate an Employee's employment, where the Employee has been continuously employed for one (1) month or more, shall not be less than:*
- two (2) weeks if the continuous period of employment is less than three (3) months;*
 - one (1) month if the period of continuous employment is three (3) months or more but less than five (5) years; and*
 - three (3) months if the period of continuous employment is five (5) years or more.*
- (c) All such notices shall be given to the other party in writing and the Employer shall pay the Employee his salary during the notice period.*
- (d) This Article shall not prevent an Employer and Employee from agreeing to a longer or shorter period of notice nor shall it prevent either party from waiving notice or from accepting a payment in lieu of notice.*
- (e) This Article shall not affect the right of the Employee to terminate the employment without notice in the event of a material breach of the employment contract or these Regulations by the Employer.*
- (f) SDI will provide the employee with notice or pay in lieu of notice equivalent to one (1) month per year of service, prorated for partial years of service, to a maximum of twelve (12) months (the "Notice Period") minus the amount of end of service bonus. The Employee and SDI agree that the payments made during the Notice Period will be made by way of lump sum or salary continuation at the company's sole discretion commensurate to \$170,000 CAD (or the amount of the base salary is at that time) at the time of termination. This will be made by way of Canadian payroll. Employee's start date Sept 7 2011.*

227. Ms Jaecklein claims one month's salary for the notice period. It is not clear to me why she was not entitled to three months' notice from 9 April 2025. Clause 6.2.6 recognised an agreed start date of 7 October 2019. Taking that as her start date, she had been in continuous employment for over 5 years. The Claim Form submitted on behalf of Ms Jaecklein identifies QAR 60,466 for one month. If that is a correct amount for one month, the claim for three months would be QAR 181,398. I will hear the parties on the proper period of notice to which Ms Jaecklein was entitled and upon the proper calculation of that sum.
228. The required notice under clause 10.1(b) of the 2023 Contract and the required salary under clause 10.1(c) which can be paid in lieu of notice under clause 10.1(d) appear to be separate from the severance payment in clause 10.1(f).
229. Ms Jaecklein claims a severance payment under clause 10.1(f) of the 2023 Contract. It appears that she would have been entitled to payment under it. I will hear the parties on this and the proper calculation of the sum under it. A number of matters arise in connection with it. The "*start date*" is said in the clause to be 7 September 2011. It is not clear to me that the Defendant then existed. Nevertheless, as a matter of contract, the parties can contract as they wish. Given the termination of the employment relationship on 9 April 2025 and the end of the contract by the ultimate acceptance by Ms Jaecklein of the repudiation effective as at that date, Ms Jaecklein had 12 months due under the clause. From this there was to be deducted any end of service bonus. I do not understand there to have been any such bonus. Ms Jaecklein would thus be entitled to damages representing CAD 170,000 or her base (I take it to be "*basic*") salary which was QAR 295,034.40 in 2023. I am unaware of her basic salary in 2025. I take the last sentence of clause 10.1(f) to require the sum to be paid in Canadian currency. I will hear the parties on the issue of the severance payment.
230. Ms Jaecklein claims in her witness statement incentive entitlement payments under clauses 6.5 and 6.6: the NorthStar FY 24 Bonus and the Long-Term Incentive Plan. She claims in her witness statement QAR 79,526.68 for the former, and in her Claim Form the same sum for the latter, but no sum for the former. As to the NorthStar FY 24 Bonus, clause 6.5 provides for a bonus of QAR 36,424, but it was based on "*meeting or exceeding all objectives laid out in the FY 2024 NorthStar Plan*". In paragraph 64(vi) of

her witness statement, Ms Jaecklein stated that she had met performance objectives. I assume that the bonus was payable as at 31 May 2025. It was only payable to actively working employees. The wrongful termination of the relationship put an end to that state of affairs. Ms Jaecklein thereby lost the opportunity of that additional bonus. I will need assistance as to the proper way to approach this claim and the calculation of the matters comprised in it.

231. As to the Long-Term Incentive Plan, there is a 13-page document which appears to include Ms Jaecklein. I will need assistance as to what, if anything, is payable under it, and how it is calculated.

232. Ms Jaecklein also claimed in her Claim Form “*salary*” for services rendered from 9 May 2025, being one month after her termination on 9 April 2025. I take it that the claim assumes a one-month notice (and payment in lieu). If the proper notice were three months the claim would be otiose. I propose to hear the parties on what Ms Jaecklein has lost in this regard, if anything. If the proper notice was one month, Ms Jaecklein is entitled to recover in restitution for the work done by her at the request, or with the knowledge and agreement, and for the benefit, of the Defendant. The most appropriate method of assessing such restitution is by reference to an equivalent of her salary. The Claimant calculates this as QAR 94,729. I will need assistance as to this claim and the calculation of this sum to the extent that it is relevant.

233. Ms Jaecklein also claims moral damages.

234. Moral damages are part of indemnity provided for by article 264 of the Civil Code of Qatar (the ‘**Civil Code**’):

Indemnity shall include moral damages and shall be governed by provisions of Articles 202 and 203.

235. Articles 202 and 203 of the Civil Code are in the following terms:

202

(1) Indemnity against the unlawful act shall cover damages even where such damages are moral.

(2) *However, indemnity against moral damages arising from death may not be granted other than to the spouse and relatives up to the second of kin for physical, mental or psychological suffering they sustained due to such death.*

203

(1) *The right to indemnity for moral damages may not be transferred to a third party unless their value is fixed by law or by agreement, or if the obligee claims such indemnity before the Court.*

236. The Civil Code does not designate types of damages to moral damages, nor has it given criteria for such. However, the Court of Cassation has stated the following in Case No. 190 of 2010 (28 December 2010):

There is no measure for the right of moral compensation conditions. Every damage that harms a person in his honour, status or affects his emotion, sentiment and feelings is valid to be an object of compensation.

237. The historical source of articles 264, 202 and 203 was the Egyptian Civil Code. Both the Egyptian Civil Code and the Civil Code have Islamic law as a source of the right: see generally Dodeen M, 'Compensability of Moral Damages in Islamic Contract Law: A Comparative Analysis of the Palestinian, Jordanian and Qatari Civil Codes' (2020) 34(3) Arab Law Quarterly 167, 169 ('*Dodeen*'); and article 1 of the Civil Code.

238. *Dodeen* at page 169 deals with the concept of moral damages as coming from the term *al-atha* (harm). In Islamic jurisprudence that extends to forms of moral damage affecting such things as one's honour, feelings, emotions, reputation and dignity.

239. It is clear that moral damages in the form of compensation for emotional harm are compensable in this Court: *Khadija Al-Marhoon v Ooredoo Group Company* [2023] QIC (A) 5, in which the Appellate Division noted at paragraphs 59 and 63 (Lord Thomas of Cwmgiedd, President):

... the court had jurisdiction, in common with courts in other jurisdictions and in conformity with article 202 of the Qatar Civil Code, to award damages for moral damage in an appropriate case where the feelings of a Claimant were injured ... jurisdiction to award a proportionate sum for moral damages for injury that went beyond the merely financial and material in circumstances where individuals had suffered stress and distress as a result of their unlawful treatment.

In our view, in determining whether an award of moral damages is to be made in a proportionate amount, regard must be had to the type of contract in issue, and the conduct of the defendant. In an employment contract the standards set by the QFC Employment Regulations 2020 and the QFC Employment Standards Office require employers to treat employees in accordance with the employment agreement and the applicable regulations when an issue relating to dismissal arises ... in principle, an award of moral damages can therefore be made in respect of an employment contract. However, as not every breach of an employment contract in dismissing an employee entails injured feelings which should be compensated by an award of moral damages; there must be something in the conduct of the defendant and in the degree of injury suffered by the claimant which merits such an award.

240. The Appellate Division did not disturb the guidance set by the First Instance Circuit at trial by way of guidance as to quantum of moral damages (Justices Fritz Brand, Helen Mountfield KC and Dr Muna Al-Marzouqi; [2023] QIC (F) 5 at paragraph 138):

We consider that compensation for moral damages should not be so low as to suggest that these are an unimportant matter, nor so high as to disproportionately compensate the claimant. We would normally expect the scale of moral damage to be somewhere between QAR 5,000 for the least serious claims, to QAR 250,000 for the most serious claims, concerning serious and longstanding harassment or other moral harm.

241. In *Amani Amorri v QLM Services Company LLC* [2025] QIC (F) 68, the Court (Justice Her Honour Frances Kirkham CBE awarded moral damages in the sum of QAR 25,000 to an employee whose employment had been terminated due to pregnancy for the following reasons:

QLM's behaviour was not only unlawful, it also caused Dr Amorri emotional distress. For her this was an upsetting and humiliating experience. Dr Amorri suffered distress as a consequence of QLM's actions and behaviour. She was asked to leave abruptly. This was not done in private. It was witnessed by other employees. No warning had been given. Understandably, Dr Amorri was upset not only by the decision but also by the way in which QLM approached her dismissal. For the emotional distress which she suffered as a result of QLM's actions and behaviour Dr Amorri seeks the sum of QAR 25,000. In the circumstances here that is a fair sum, payable in respect of her emotional distress and reflecting QLM's discriminatory behaviour, and thus I award moral damages in that sum.

242. The evidence before the Court here in Ms Jaecklein's case was that the dismissal was hurtful to her. She said the following in paragraphs 92 to 95 and 97 to 103 of her witness statement:

The uncertainty associated with abrupt termination and its stated reasons affected my professional reputation made it extremely difficult to communicate transparently with my peers and clients, as I was unable to provide honest updates about my role or the company's position, something that goes entirely against my professional nature and values. I was forced into a situation where I had to remain guarded and vague, which risked my credibility and contradicted the reputation I had built for integrity and directness.

Despite these challenges, I remained committed to upholding professionalism and ensuring that projects I was involved in, including key client initiatives and business development efforts, continued without disruption. I did everything possible to protect SDI's relationships and maintained the trust of external partners, even as my own position became increasingly compromised.

This period of ambiguity coupled with the damaging allegations attached to my termination, undermined the reputation and trust I had built over more than a decade. It caused significant reputational and emotional strain, as I had to defend my professionalism whilst still acting in the company's best interests.

I experienced significant emotional distress, financial hardship, and professional consequences as a direct result of the termination and the way it was handled.

...

Emotionally, the situation caused an immense amount of stress and anxiety. After dedicating more than fourteen years of service and leadership to SDI, I was abruptly accused of actions that were completely inconsistent with my professional integrity and history. Being placed in a grey area, neither formally employed nor fully released, left me in constant uncertainty. I felt I had to continue working to protect the business, yet was not being compensated or provided with clear directions.

The lack of communication from management coupled with the financial strain, took a personal toll. I have struggled with sleeplessness, anxiety, and an ongoing sense of instability, as I tried to balance professional commitments, client relationships, and the reality of being unpaid.

My relationship with Roy Roedger, the company's Founder and President, was especially close. Over the years, I viewed Roy as both a mentor and, at times, a second father figure, someone whose leadership and trust profoundly influenced my professional journey. I consistently sought to carry forward his vision for the company and protect the legacy he built.

I also had very close working relationships with Nigel [Scott] and Kim [Harland], both of whom I respected and collaborated with extensively. We shared a professional and transparent rapport, built on mutual respect and open communications, and I valued the partnership highly in the day-to-day operations and leadership of the business.

Because of these long-standing relationships, the manner in which my termination was handled, abruptly and without acknowledgement of my years of service or contributions, was personally devastating and professionally disheartening. After more than a decade of loyalty and shared success, the sudden breakdown in communication and trust was deeply painful and unexpected.

I had worked with SDI and its affiliated companies for approximately fourteen years, beginning my career with the organisation in 2011. Throughout my tenure, I maintained strong, professional, and trusting relationships with all members of the Senior Management team. I was deeply committed to the company's success and took great pride in contributing to its growth and reputation over the years.

The experience left me feeling betrayed, exhausted, and financially exposed, despite my continued professionalism and commitment to ensuring SDI's operations and client relationships remained intact.

243. Ms Jaecklein was not cross-examined on that evidence. I accept it.

244. I do not consider that Ms Jaecklein was overreacting. The dismissal was unjustified and hurtful to a loyal employee who considered her work as important to her, as it was to her self-esteem and dignity. She was accused of knowingly failing to disclose matters of importance to her employer and she was also accused (entirely baselessly) of breaching the clause of faithful duty to her employer by working for third parties. Though not a public humiliation, these matters were hurtful and potentially extremely damaging to her professional reputation. I will hear the parties on the appropriate quantum of moral damages.

By the Court,



[signed]

Justice James Allsop AC

Representation

The Claimant was represented by Ms Tressa Maria and Ms Zeny Mendonca of International Law Chambers LLC (Doha, Qatar).

The Defendant was represented by Ms Sonia Barber of the Al Ansari Law Firm (Doha, Qatar).