Sarajevo, 28 July 2026

REQUEST FOR INFORMATION (RFI)

Market Research for Consulting Services for the Transformation of the Financial Controlling Function

1. Introduction

In line with its strategic commitment to continuous business improvement, BH Telecom d.d. Sarajevo seeks to further strengthen its financial management and controlling function through the application of modern methodologies, international practices and performance management concepts, taking into account the organizational, process, methodological, analytical, data and technological aspects of developing this function within large and complex organizations.

The ultimate objective of the activities under consideration is to develop a modern, integrated and business-oriented controlling function that connects financial, commercial, customer, network and operational performance indicators, is tailored to the specific characteristics of the telecommunications industry, and is organizationally, process-wise, methodologically and technologically aligned with relevant international practices. The clear ambition is for the controlling function to act as a proactive and credible business partner to the Management Board and business area leaders, with responsibility for providing timely insights, challenging business assumptions, supporting decision-making and monitoring the realization of value-generating initiatives.

To gain insight into the approaches, methodologies and experience available in the market, BH Telecom is conducting this market research to gather information that may serve as a basis for planning potential future activities aimed at further developing the financial controlling function.

2. Purpose of this RFI

The purpose of this RFI is to gather information on consulting capabilities, methodologies and relevant practices in the area of financial controlling, with particular emphasis on their application in the telecommunications industry, enabling BH Telecom to assess potential directions for the further development of this function.

<u>Specifically, the objectives of this market research are to:</u>

- ✓ gain insight into modern concepts, methodologies and organizational models for financial controlling in telecommunications companies and other large and complex organizations;
- ✓ identify relevant experience and good practices in improving planning, management reporting, performance management, profitability management, capital investment management and business decision-making;

- ✓ gain an understanding of the consulting capabilities, competencies and approaches available in the market for implementing the transformation of the financial controlling function;
- ✓ gather information that may serve as a basis for internal planning and the definition of potential future activities aimed at further developing the financial controlling function.

The results of this market research will be used to develop a better understanding of available consulting approaches, assess market maturity and support more informed internal planning of potential next steps.

3. Key Areas of Interest

BH Telecom is interested in gaining insight into modern approaches, methodologies and current international and local practices that may contribute to the further development of the financial controlling function, taking into account the specific characteristics of large and complex organizations, as well as the business model and regulatory, commercial, technological and investment-specific characteristics of a telecommunications operator.

<u>Particular areas of interest include:</u>

Financial Planning and Performance Management

- ✓ modern approaches to strategic and operational planning, budgeting, forecasting and Performance Management;
- ✓ methodologies for monitoring plan execution, variance analysis, scenario analysis and business decision support.

Management Reporting and Business Analytics

- ✓ modern management reporting models and approaches to the development and management of financial and non-financial Key Performance Indicators (KPIs);
- ✓ approaches to the development of management dashboards, business analytics and reporting for different levels of management;
- ✓ data management and integration methodologies that enable a unified and consistent management view of business performance (Single Source of Truth).

Profitability, Revenue, Cost and Investment Management

- ✓ modern approaches to profitability analysis across products, services, customers, market segments and organizational units;
- ✓ methodologies for managing revenue, costs, investments and business value, including analytical support for investment decision-making.

Telco-Specific Controlling

- ✓ approaches to developing controlling models tailored to the specific characteristics of telecommunications operators, including revenue, cost and profitability analysis

by customer, segment, channel, product/service, technology and other relevant dimensions;
- ✓ approaches to integrating financial, commercial, customer, network and operational performance indicators; managing CAPEX portfolios and business cases; tracking the realization of investment benefits; and providing analytical support for commercial and investment decision-making;
- ✓ relevant international practices applied by integrated fixed and mobile telecommunications operators or other comparable organizations.

Organizational Model of the Financial Controlling Function

- ✓ organizational models, working methodologies and good practices for developing the financial controlling function;
- ✓ approaches to strengthening the role of financial controlling as a business partner (Business Partnering) in providing analytical support to management and business functions;
- ✓ models for allocating roles and responsibilities between the central controlling function and finance business partners supporting individual business areas, including appropriate governance and collaboration models and the required competencies.

Digitalization and Modern Technology Solutions

- ✓ modern approaches to the use of ERP, Business Intelligence (BI), Enterprise Performance Management (EPM), advanced analytics and other digital solutions within the financial controlling function;
- ✓ approaches to the integration and management of financial and operational data from ERP, billing, CRM, OSS/BSS, network and other relevant systems, including data governance and data quality principles;
- ✓ potential applications of automation, advanced analytics and Artificial Intelligence (AI) in planning, reporting, analysis and business decision support.

Change Management and Capability Development

- ✓ assessment of required competencies, development of the finance business partner role, and approaches to training, mentoring and knowledge transfer;
- ✓ stakeholder management, communication, management of resistance to change, and ensuring the sustainability of the target model without long-term dependency on consultants.

The areas listed above constitute the framework for this market research. Participants may also suggest other approaches, methodologies or solutions they consider relevant to the development of a modern financial controlling function in large and complex organizations, including experience from the telecommunications industry or other comparable sectors.

4. Participant Profiles

This invitation is intended for legal entities, individuals, as well as consortia or teams of experts possessing relevant knowledge, professional capabilities and experience in developing, improving or transforming the financial controlling function in large and complex organizations.

Experience in the following areas is particularly desirable:

- financial management, financial controlling and Performance Management;
- financial planning, budgeting, forecasting and management reporting;
- development of KPI frameworks, business analytics and management reporting models;
- profitability analysis and revenue, cost and investment management;
- organizational development and enhancement of the financial controlling function;
- more effective use of ERP, Business Intelligence (BI), Enterprise Performance Management (EPM), advanced analytics and other digital solutions in financial management and controlling.

Experience in the telecommunications sector or other large and complex organizations would be considered an additional advantage, as would experience in business transformation projects, management process improvement and the development of financial controlling functions in line with modern international practices.

5. Expected Content of Responses

Interested participants are invited to provide information that will enable BH Telecom to understand their professional capabilities, relevant experience and approaches to developing and enhancing a modern financial controlling function.

Where possible, the information provided should include:

- ✓ a profile of the participant and its key professional capabilities (for legal entities: organizational profile and professional team; for individuals: professional profile), including basic information and areas of expertise;
- ✓ relevant experience, particularly in projects involving the development and enhancement of financial controlling, financial management and management reporting functions in large and complex organizations;
- ✓ relevant references, with telecommunications industry experience identified separately, where applicable;
- ✓ information on the profiles of experts available to the participant or typically engaged on projects of this nature, including their experience in the telecommunications industry and controlling transformation projects;
- ✓ an indicative overview of the methodological approach typically applied by the participant on comparable controlling function transformation projects (e.g. maturity assessment, definition of a target operating model, change management, knowledge transfer and similar activities), including key phases, challenges and success factors identified through previous engagements.

Responses may be submitted in a free format, preferably as a presentation or concise document. Participants are encouraged to keep their responses concise and focused on the elements relevant to the subject matter of this RFI.

6. Important Notes

- ✓ This RFI constitutes solely a Request for Information and is conducted for market research purposes.
- ✓ BH Telecom is under no obligation to initiate a procurement procedure or enter into a contract on the basis of this RFI.
- ✓ Submission of a response does not create any financial or other obligation for BH Telecom.
- ✓ All information collected through this RFI will be treated solely as input for BH Telecom's internal market assessment.

7. Submission of Responses

Deadline for submission: 20 August 2026

Method of submission to BH Telecom d.d. Sarajevo: electronically (by e-mail)

Contact persons – ID EFP:

elma.dvizac@bhtelecom.ba and enes.hodzic2@bhtelecom.ba

Response format: free format (preferably a presentation or concise document).

8. Next Steps and Information Exchange

Interested participants are initially invited to submit an expression of interest containing basic information on their professional capabilities and relevant experience. Subsequently, BH Telecom may request the signing of a Non-Disclosure Agreement (NDA) as a prerequisite for providing additional information or documentation required to gain a more detailed understanding of the current state.

To facilitate a more comprehensive understanding of the submissions received, BH Telecom may organize individual or group meetings, presentations or other forms of professional information exchange with interested participants. Any such activities will be for information purposes only.