



Government of the People's Republic of Bangladesh
Bangladesh Telecommunication Regulatory Commission (BTRC)
Plot#E-5/A, Agargaon Administrative Area
Sher-E-Bangla Nagar, Dhaka, Bangladesh
Web: www.btrc.gov.bd



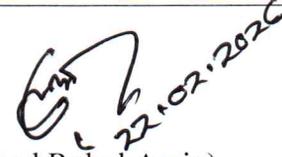
Request for Expressions of Interest (EOI)

For the Selection of Consulting / Audit Firm

GOVERNMENT OF THE PEOPLE'S REPUBLIC OF BANGLADESH		
1.	Ministry/Division	Posts and Telecommunications Division, Ministry of Posts, Telecommunications & Information Technology
2.	Agency	Autonomous Bodies and Other Institutions
3.	Name of Procuring Entity	Bangladesh Telecommunication Regulatory Commission (BTRC)
4.	Procuring Entity Code	Not applicable
5.	Procuring Entity District	Dhaka
6.	Expression of Interest for Selection of Consulting / Audit Firm	For Conducting Operator's Procedure and Systems Audit of MNP Operator "Infozillion Teletech BD Ltd".
7.	EOI Ref. No.	14.32.0000.000.400.01.0001.25.279
8.	Date (dd/mm/yyyy)	22/02/2026
KEY INFORMATION		
9.	Procurement Method	Quality and Cost Based Selection (QCBS)
FUNDING INFORMATION		
10.	Budget and Source of funds	Revenue Budget and Own Funds
11.	Development Partner (if applicable)	Not applicable
PARTICULAR INFORMATION		
12.	Project/Programme Code (if applicable)	Not applicable
13.	Project/Programme Name (if applicable)	Not applicable
14.	EOI Closing Date and time	15/03/2026 (02.00 P.M)
INFORMATION FOR APPLICANT		
15.	Brief Description of the Assignment	Bangladesh Telecommunication Regulatory Commission (hereinafter referred to as the 'Commission' or 'BTRC') intends to appoint a Consulting/an Audit Firm for conducting Operator's Procedure and Systems Audit of "Infozillion Teletech BD Ltd". The scope includes performing the auditing tasks in the following categories (from the date of establishment of the organization till date): 1) Regulatory and Legal Matters 2) Technical Matters 3) Financial Matters 4) Any Other Matters The details of the scope of work are mentioned in the Terms of References (TOR).
16.	Experience, Resources & Delivery Capacity Required	i) The Lead Firm must be a competent member of the Institute of Chartered Accountants of

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		<p>Bangladesh (ICAB) with substantial experience in high-scale audits.</p> <p>ii) The Lead Firm must also be registered with the Registrar of Joint Stock Companies and Firms (RJSC) and shall have at least 05 (five) years of proven experience in Auditing.</p> <p>iii) At least one firms of the Consortium/JVCA shall also have minimum (05) years of experience in Information System Auditing in domains such as IT audit, telecom audit, digital platform audit, cybersecurity audit, or network/database audit.</p> <p>iv) The details of the experience, resource and delivery required are mentioned in the TOR. Detailed TOR and other relevant information are available at WEB LINK.</p>			
17.	Other Details (if applicable)	The formation, operation and obligation of JVCA shall be governed by the Rule-70 of Public Procurement Rules-2025 of Bangladesh.			
18.	Association with foreign firms is	Allowed			
19.	Ref. No.	Phasing of Services	Location	Indicative Start Date (Month/Year)	Indicative Completion Date (Month/Year)
	1214.32.0000.000.400.01. 0001.25.279	Not applicable	Dhaka	07/2026	180 days from contract signing
20.	Name of the Official Inviting EOI	Mohammad Rohol Amin			
	Designation of the Official Inviting EOI	Director, Administration Division, BTRC			
	Address of the Official Inviting EOI	Plot # E-5/A, Agargaon Administration Area, Sher-E-Bangla Nagar, Dhaka-1207, Bangladesh.			
	Contact Details of the Official Inviting EOI	Tel: : +8802222217120 Email: diradmin@btrc.gov.bd			
The procuring entity reserves the right to accept or reject all EOIs.					


 (Mohammad Rohol Amin)
 Director
 Administration Division
 BTRC
 Tel: : +8802222217120
 Fax: 880 2 9556677
 E-mail: diradmin@btrc.gov.bd

Selection of Consulting/ Audit Firm
For Conducting Operator's Procedure and Systems Audit of MNP Operator "Infozillion
Teletech BD Ltd."

Terms of Reference (TOR)

A. Background

Bangladesh Telecommunication Regulatory Commission ("BTRC" or the "Commission") is the regulatory body for the telecommunications industry in Bangladesh. It was formed on 31 January 2002 under the Bangladesh Telecommunication Regulation Act, 2001 (Act, 2001), with the objective of facilitating rapid and sustainable socio-economic development and providing reliable telecommunication services within the country.

According to the provisions of the Act, 2001, BTRC has the regulatory obligation to conduct Operators' Procedure and Systems Audits of its licensed MNP operators. Pursuant to this obligation, BTRC has decided to conduct an Operators' Procedure and Systems Audit of Infozillion Teletech BD Ltd. ("Infozillion" or the "Auditee"), the only licensed MNP operator in Bangladesh, to assess and ensure compliance with prevailing telecommunications laws and regulations.

The latest Operators' Procedure and Systems Audit of Infozillion (referred to as the "Information Systems Audit") shall cover the period from 30/11/2017 to 31/12/2025.

Infozillion Teletech BD Ltd. (ITBL) is a Bangladeshi-Slovenian joint venture established in 2017 by Infozillion BD Limited and Teletech d.o.o., Slovenia. The company operates as the exclusive Mobile Number Portability (MNP) platform operator in Bangladesh, allowing mobile subscribers to retain their phone numbers while switching operators. Its mission is to deliver a robust, user-friendly, and technologically advanced MNP service to enhance telecom flexibility and customer convenience. Infozillion manages nationwide MNP operations, connecting mobile operators, SMS aggregators, and banking/payment systems to ensure smooth number portability. In November 2017, BTRC granted Infozillion the exclusive MNP license after the company paid approximately Tk 11.6 crore. The license came with strict rollout obligations: the service had to be launched within 180 days, and the company was required to achieve porting milestones of 1% of subscribers within 6 months, 5% within 1 year, and 10% within 5 years. The commercial launch of MNP in Bangladesh occurred in October 2018, with Infozillion enabling customers to switch operators while retaining their numbers. Initially, the cost of porting was Tk 158, including SIM replacement and applicable taxes. The company also manages the central MNP database, the Number Portability Clearing House (NPCH), and provides lookup services for operators to verify subscriber information in real time.

B. Objectives

The objective of this audit is to assess the compliance of 'Infozillion' with the provisions of the Act, 2001 and its Amendments, Rules, Regulations, Directives, Directions, Order, Circulars, Decisions etc. of the Government/Commission and the license obligations.

C. Scope of Services

The Consulting/Audit Firm is to conduct Operator's Procedure and Systems Audit of 'Infozillion' under the purview/areas/categories of Regulatory & Legal Matters, Technical Matters, Financial Matters and any other related matters. The details of the scope of services are mentioned below:

1. Regulatory & Legal Matters

- 1.1. Verify adherence and compliance with the relevant provisions of the Bangladesh Telecommunication Regulation Act, 2001, Rules, Regulation, Directives, Directions, Order, Circulars, Decision of the Government/Commission and all clauses of the MNPS operator license.
- 1.2. Verify compliance with the mandated Industry Code (Schedule-4) and Technical Requirements (Schedule-3), including porting eligibility checks, timelines (e.g., 72-hour porting, 90-day rule), donor rejection reasons, and stakeholder obligations.
- 1.3. Verify the adherence to licensing obligations regarding:
 - a) Non-discrimination and equal access to all operators concerned.
 - b) Roll-out obligations and penalties.
 - c) Tariff framework including Transfer Charge, Porting Charge, and Dipping Charge.
 - d) Reporting, inspection, and data submission requirements.
 - e) Provisions on transfer, assignment and subcontracting.
- 1.4. Verify compliance with the data handling, storage and retention policies for subscriber data to prevent unauthorized access or misuse.
- 1.5. Verify the procurement process of the operator in relation to Tax evasion and/or excess foreign exchange transfer and other processes, where applicable.
- 1.6. Verify the compliance of the receipt, repayment and utilization of the local and foreign loans of the operator with all applicable rules and regulations of Bangladesh.
- 1.7. Verify whether the Human Resource policies and procedures implemented are consistent with the requirements of Bangladesh Labor Law, whether employees were provided with salary, allowances and other benefits in accordance with operator's policy, Bangladesh labor law and other applicable legislation.
- 1.8. Verify whether the performance of the Customer Care/ Complaint management Center complies with the applicable legislation.
- 1.9. Assess whether the corporate social responsibility (CSR) related expenditure and activities adhere to the respective guidelines.
- 1.10. Verify the share valuation and authenticity of transfer and the transfer value (if applicable).



2. Technical Matters

2.1. System Architecture & Design:

Validate the logical separation and functionality of the Number Portability Clearing House (NPCH) and Centralized Number Portability Database (CNPDB).

- a) Assess the design of the staging platform for testing and training.
- b) Audit the data center environment for reliable power, cooling, and physical security.

2.2. Functional Compliance of NPCH:

- a) Verify whether the workflows of Number Porting, Subscription Termination, Subscription Suspension, Subscription Cancellation are compliant.
- b) Verify compliance of provisions regarding API interfaces for automation, including message validation, error code handling, and retry mechanisms.

2.3. Functional Compliance of CNPDB:

- a) Verify the accuracy and timeliness of routing number broadcasts.
- b) Assess the adequacy of the database's capacity to hold records for at least 10% of total subscribers.

2.4. Performance and Availability:

- a) Verify the compliance with SLA requirements ($\geq 99\%$ availability for MNP service; $\geq 99.999\%$ for query response).
- b) Evaluate system capacity against the total subscribers and projected porting rates (5%-7%).
- c) Verify high-availability design with redundancy for all critical components (routers, servers, databases).

2.5. Interconnection and Interoperability:

- a) Verify the implementation of All Call Query mechanism.

2.6. Security and Data Protection Audit:

- a) Evaluate the existing cyber security arrangements of the Auditee to protect its system, customer data and services from internal/ external cyber threats and recommend necessary way forward.
- b) Evaluate the data privacy measures implemented by the Auditee in its systems and processes to protect its customers' data from misuse considering international best practices and suggest recommendations in this respect.
- c) Review network security controls (firewalls, IDS/IPS), server hardening, and access control policies.
- d) Audit user access management and approval procedures.

2.7. Error Monitoring and Logging:

- a) Verify the compliance of existing mechanisms in place for error detection, transaction logging, error logging, database changes logging and monitoring.

2.8. Backup and Recovery:

- a) Verify the implementation of weekly full and nightly incremental online backups and retention period.
- b) Test the restoration procedure from a backup to ensure system recoverability.
- c) Verify whether the backups include OS, application software, and service data.

3. Financial Matters

3.1. Tariff and Billing Compliance:

- a) Verify whether the tariff applied/charged against different services by the Auditee are compliant with the approved tariff.
 - b) Verify the accuracy of fees, charges, and revenue collection for Transfer Charge (per port transaction), Subscriber Porting Charge and Dipping Charges (if imposed).
 - c) Audit of billing, settlement, and payment flows between MNP operator, recipient operators, and subscribers.
 - d) Review the process for handling overdue payments and the issuance of notices (if any).
- 3.2.** Verify the accuracy and maintenance of historical transaction volume reports (maintained for ≥ 8 years).
- 3.3.** Trace a sample of porting transactions from the NPCH log through to the billing system and financial records to ensure compliance, completeness and accuracy.
- 3.4.** Verify the accuracy of the following issues and reconcile with the audited reports:
- a) Gross revenue report submitted by the operator; and
 - b) Procedure of calculation of revenue sharing and other fees and charges as per the MNPS guidelines issued by BTRC.
- 3.5.** Verify the reported and paid revenue including, but not limited to, Porting Charge and Transfer Charge and any other applicable services.
- 3.6.** Verify the payment of VAT, Tax, Supplementary Duty, Customs Duty, Levy and applicable duties on equipment, software, and on all other apparatus and services.
- 3.7.** Analyze the audited financial statements in detail and verify any possible understatement/misstatement/manipulation of facts in the reported financial figures.
- 3.8.** Verify the share transfer fee (if applicable).

4. Any Other Related Matters

- 4.1.** Validate the accuracy and availability of required reports (Process Summary, Failure Reason, CNPDB PUSH/PULL) via Web GUI.
- 4.2.** Any other matter deemed necessary for the completeness of this audit.

5. Reporting

This Consultant shall complete the audit within **06** months and shall deliver the following reports.

5.1 **Inception Report** within 10 (ten) days of commencement of the audit. An initial Audit Plan and Methodology on each service of the licensee to carry out the substantive testing should be included in the inception report.

5.2 **Monthly Progress Reports** to be prepared and submitted to BTRC on each service of the licensee within 10 (ten) days of the following month. The firm shall submit **05** monthly progress reports. The progress reports should include the following:

A brief update of activities:

- a) Cumulative progress of audit from the inception of the audit
- b) Progress of the reporting month
- c) A summary of any important matters arising from the audit, including any financial irregularities detected by the Consultant
- d) Activities for the next period.

5.3 **Draft Audit Report** to be prepared and submitted to BTRC on each service of the licensee, containing the complete findings and recommendations. Before submission of the Draft Audit Report, the Consultant shall discuss with and disseminate the audit findings to BTRC in discussion meetings. BTRC will share the report with the auditee for their response.

5.4 **Final Audit Report** to be prepared and submitted to BTRC on each service of the licensee. The Consultant shall review all the auditee response, logic and submitted artifacts and update the report as appropriate. Before submission of the Final Report, the Consultant shall discuss with and disseminate the audit findings to BTRC in discussion meetings. Considering all the feedback/responses from the auditee and BTRC, the Consultant shall finalize the Report and submit these to BTRC.

D. Experience, Resources & Delivery Capacity Required

1. **Required experience of the Consulting/Audit Firm are as follows:**

- 1.1. Interested firms are invited to provide information indicating their qualifications to perform the assignment, including brochures, detailed descriptions of similar assignments, experience under similar conditions, availability of appropriately qualified professional staff, and evidence of technical and financial capability.
- 1.2. The Lead Firm must be a competent member of the Institute of Chartered Accountants of Bangladesh (ICAB) with substantial experience in high-scale audits.

- 1.3. The Lead Firm must also be registered with the Registrar of Joint Stock Companies and Firms (RJSC) and shall have at least 05 (five) years of proven experience in Auditing.
- 1.4. At least one firms of the Consortium/JVCA shall also have minimum (05) years of experience in Information System Auditing in domains such as IT audit, telecom audit, digital platform audit, cybersecurity audit, or network/database audit.
- 1.5. Any debarment of either the Lead Firm or any JVCA partner from professional practice by ICAB, the concerned government authority, or any international professional audit/regulatory body shall render the applicant ineligible for this selection.

1.6. The proposed team must include at least the following professionals:

1.6.1. Team Leader (01 Nos): 10 (ten) years of relevant experience including either of the following educational background and qualification.

- i. If Team Leader is proposed from financial background:
 - a) FCA/CA/FCMA degree.
 - b) 5 (five) years of experience in financial auditing.
 - c) Successful Completion of Operator's Procedure and System Audit of at least 2 (two) multi-national companies.

OR

- ii. If Team Leader is proposed from technical background:
 - a) BSc Engineering in Telecommunication/Electrical and Electronics/Computer Science or equivalent degree.
 - b) 5 (five) years of experience in technical auditing.
 - c) Successful completion of conducting Operator's Procedure and System Audit of at least 2 (two) multi-national telecommunication companies.
 - d) Certified in Information Systems Audit (CISA).

1.6.2. Key Financial Staffs (1 Nos):

- i. FCA/CA/FCMA/ACMA/ACCA/CIMA) degree with minimum 5(five) years of relevant experience.
- ii. 3 (three) years of experience in financial auditing.
- iii. Successful completion of Information system Audit of at least 2 (two) multi-national companies.
- iv. Professional must be certified in Information System Auditor (CISA).

1.6.3. Key Technical (Telecom) Staffs (1 Nos):

- i. BSc Engineering in Telecommunication/Electrical and Electronic/Computer or equivalent degree with minimum 5 (five) years of relevant experience.
- ii. 3 (three) years of experience in technical auditing.
- iii. Successful completion of conducting Information system Audit of at least 2 (two) multi-national companies.

iv. Professional must be Certified in Information System Auditor (CISA).

1.6.4. Key Technical (IT) Staffs (1 Nos):

- i. BSc Engineering in Telecommunication/Electrical and Electronic/Computer science/ IT Systems Engineer/Related Discipline with proven minimum 5 (five) years of relevant experience in NPCH/CNPDB, OSS/BSS, or clearinghouse platforms.
- ii. 3 (three) years of experience in technical auditing
- iii. Adequate experience and expertise in database and telecommunication network.
- iv. Professional must be certified in Information System Auditor (CISA).

1.6.5. Key Technical (Cybersecurity) Staffs (1 Nos):

- i. Cyber security testing expert with B.Sc. in Electrical & Electronics/Telecom/Computer Engineering/any other relevant field with minimum 5 (five) years of relevant experience having practical experience. Must be certified in CISSP/CISM/ISO 27001.

1.6.6. Key Legal Staffs (1 Nos):

- i. Lawyer having LL.M degree with minimum 10 (ten) years of consecutive practicing experience in Corporate & Financial Matters in the Honorable Supreme Court of Bangladesh.

1.7. Availability appropriate audit tools/software for information system audit, to perform the task under the ToR. The bidder must present the features in a manner that demonstrates the tools' suitability for auditing NPCH, CNPDB, and other functions under the ToR.

2. Indicative reports to be submitted by the Consulting/Audit Firm are as follows:

- 2.1. Inception Report
- 2.2. Monthly Progress Reports
- 2.3. Draft Final Report
- 2.4. Final Audit Report

E. Other Relevant Information

1. Local Audit Firm, on behalf of its JVCA partners, shall submit EOI/Proposal as Lead Firm, sign all agreements/contracts with BTRC.
2. Interested Consulting/Audit Firm must provide documented evidence in support to their qualifications and experience required to perform the services (brochures, description of similar assignments, valid practicing certificate of the partners issued by ICAB, experience of similar conditions, availability of appropriate professional qualified and experienced staffs, technical & financial capabilities etc.).
3. Interested Consulting/Audit Firm must submit the CVs of the team members with photograph, NID, relevant academic and professional certificates, evidence of experience and the original signature by respective team members. Only the resource types mentioned in this TOR should be proposed. One Key professional staff is not allowed to offer his/her inputs in more than one Proposal for this

particular assignment and, in this particular procurement process. The Commission discourages the submission of unnecessary and excess team members at this stage. However, the firm may include additional resources at the RFP stage.

4. The Consulting/Audit Firm will be short-listed in accordance with Public Procurement Act 2006 and Public Procurement Rules 2008.
5. The Commission may at any time alter, amend or modify this notice or any of its provisions as and when necessary.
6. The Commission reserves the right and authority to postpone or cancel, without assigning any reason thereof, this notice or the proceedings hereunder, wholly or partially for national interest or any other reasonable cause considered fit and proper to the Commission.

F. Confidentiality

The auditor shall sign a strict confidentiality agreement. All information accessed during the audit shall be used solely for the purpose of this assignment and shall not be disclosed to any third party without BTRC's prior written consent.

G. Instruction for Submission

1. 02 (two) sets of hard copy (1 x Original and 1 x True Copy) and soft copy (in USB Drive, Word & PDF format) of EOI must be submitted to Chairman, BTRC, BTRC Bhaban, Plot # E-5/A, Agargaon Administration Area, Sher-E-Bangla Nagar, Dhaka-1207, Bangladesh.
2. Envelope should be clearly marked with "Expression of Interest for Selection of Audit Firm for Operator's Procedure and Systems Audit of "Infozillion Teletech BD Ltd."



(Mohammad Rohol Amin)
Director
Administrative Division
BTRC
Tel: +8802222217120
Fax: 880 2 9556677
E-mail: diradmin@btrc.gov.bd