



भारतीय दूरसंचार विनियामक प्राधिकरण  
TELECOM REGULATORY AUTHORITY OF INDIA  
भारत सरकार / Government of India



No. AU-2/(2)/2026-B AND CS(2) (e-18906)

Dated: 13<sup>th</sup> April 2026

Notice

To,

All Distribution Platform Operators (DPOs)  
(Multi System Operators, IPTV Operators, DTH Operators and HITS operators)

**Subject: Compliance of the provisions of sub-regulation (1) of regulation 15 of the Telecommunication (Broadcasting and Cable) Services Interconnection (Addressable Systems) Regulations, 2017 dated 3<sup>rd</sup> March 2017 and its subsequent amendments- regarding Audit of Digital Addressable Systems of DPOs.**

The Audit of the Digital Addressable Systems (DAS) deployed by Distribution Platform Operators (DPOs) is necessary to ensure that the Digital Addressable Systems meets the requirements specified in the regulations and are in compliance with the extant regulatory framework notified by the Telecom Regulatory Authority of India (TRAI). The Annual audit of Digital Addressable Systems by DPOs serves as an important regulatory mechanism to promote transparency and build trust among stakeholders in the broadcasting value chain.

2. Telecom Regulatory Authority of India (TRAI) notified the Telecommunication (Broadcasting and Cable) Services Interconnection (Addressable Systems) Regulations, 2017 on 3<sup>rd</sup> March 2017 (hereinafter referred to as "Principal Regulations"). The Principal Regulations have been subsequently amended through notifications dated 30.10.2019, 01.01.2020, 11.06.2021, 22.11.2022, 14.09.2023, 08.07.2024 and 05.02.2026 (hereinafter, the Principal Regulations and its subsequent amendments are collectively referred to as "Interconnection Regulations 2017"). The extant provisions of regulations 15 (1) & (1A) of the Interconnection Regulations 2017, **which are effective from 01.04.2026**, are attached as **Annexure** for reference.

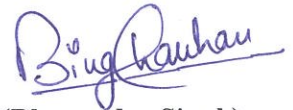
3. In view of the above, all the DPOs are hereby advised to comply with audit related provisions of the extant Interconnection Regulations 2017.

4. Further, all the DPOs (whose active number of subscribers as on 31.03.2026 exceed 30000) are hereby advised:

- i. to get the audit done of addressable system of its distribution platform for the preceding financial year i.e. 01.04.2025 to 31.03.2026, by an auditor, to verify the information contained in the monthly subscription reports made available by the distributor to the broadcasters, and
- ii. to ensure that the relevant audit report, including all annexures, is shared with each broadcaster with whom it has entered into an interconnection agreement, by the 30<sup>th</sup> September 2026.
- iii. to ensure that unaudited period, if any, preceding to the financial year for which the audit is being conducted, shall also be included in the audit. Also, any overlapping period for which the audit has already been done in the year 2025 shall be excluded from the audit.

5. The latest list of empanelled auditors to carry out audit of Digital Addressable System is available on TRAI's website.
6. This issues with the approval of the competent authority.

Encl.: As above.



**(Bhupendra Singh)**  
Sr. Research Officer (B&CS)

The extant provisions of regulations 15 (1) & (1A) of the Interconnection Regulations 2017, are as under:

“... 15. Audit.— (1) Every distributor of television channels shall get addressable system of its distribution platform, such as subscriber management system, conditional access system, digital rights management system, and other related systems audited once every year, for the preceding financial year, by an auditor, to verify the information contained in the monthly subscription reports made available by the distributor to the broadcasters, and the distributor shall ensure that the relevant audit report, including all annexures, is shared with each broadcaster with whom it has entered into an interconnection agreement, by the 30th September every year:

*Provided that the Authority may empanel auditors for the purpose of such audit and it shall be mandatory for every distributor of television channels to get the audit, under this sub-regulation, conducted from any of such empanelled auditors, or M/s Broadcast Engineering Consultants India Limited:*

*Provided further that the distributor shall inform the broadcaster with whom it has entered into an interconnection agreement, at least thirty days in advance, the schedule of audit and the name of the auditor:*

*Provided also that the broadcaster may depute one representative to attend the audit and share inputs of the broadcaster for verification during the audit process and the distributor shall permit such representative to attend the audit.*

*Explanation: For removal of doubt, it is clarified that the presence of the representative of the broadcaster is for the limited purpose of sharing inputs, if any, for verification during the audit process, and does not entitle him to direct or influence, in any manner, the conduct of the audit:*

*Provided also that it shall be optional for the distributors of television channels, whose active number of subscribers on the last day of the preceding financial year does not exceed thirty thousand, to get the audit conducted under this regulation:*

*Explanation: For removal of doubt, it is clarified that in the case of infrastructure sharing or Joint Ventures, the combined subscriber base of all distributors utilizing such infrastructure shall be taken into account for determining applicability of above proviso.*

*Provided also that the empanelled auditor, or M/s Broadcast Engineering Consultants India Limited, conducting the audit of the addressable systems, shall furnish the audit report, along with an audit certificate, to the distributor confirming that the auditor is independent of the auditee and that the audit was conducted in accordance with the provisions of the regulations, and the auditor shall also furnish such other information or certification as may be specified by the Authority from time to time:*

*Provided also that after coming into effect of these regulations, the unaudited period, if any, preceding the financial year for which the audit is being conducted, shall also be included in the audit.*

*Explanation: For removal of doubt, it is clarified that in case of first audit after the implementation of these regulations, an unaudited period, if any, preceding to the financial year for which the audit is being conducted, shall also be included in the audit and any overlapping period for which the audit has already been done in the year 2025 shall be excluded from the audit.*

*Provided further that any variation, due to audit, resulting in less than zero point five percent of the billed amount shall not require any revision of the invoices already issued and paid .*

*(1A) If any distributor fails to cause audit once in a year within the specified time, of addressable system of its distribution platform , as specified under sub-regulation (1), it shall, without prejudice to the terms and conditions of its license or permission or registration, or the Act or rules or regulations or order made or direction issued thereunder, be liable to pay, by way of financial disincentive, an amount of rupees one thousand per day for default up to thirty days beyond the due date and an additional amount of rupees two thousand per day in case the default continues beyond thirty days from the due date, as the Authority may, by order, direct:*

*Provided that the financial disincentive levied by the Authority under this sub-regulation shall in no case exceed rupees two lakhs:*

*Provided further that no order for payment of any amount by way of financial disincentive shall be made by the Authority unless the distributor, has been given a reasonable opportunity of representation against the contravention of the regulations observed by the Authority”*

*(Please refer Interconnection Regulation 2017 available on TRAI's website for details).*

\*\*\*\*\*