TRAI/FY 2025-26/047

6 October 2025

Smt. Sapna Sharma
Joint Advisor (B&CS)
Telecom Regulatory Authority of India
4th-7th Floors, Tower F,
World Trade Centre, Nauroji Nagar,
New Delhi – 110029

Subject: Submission of inputs on TRAI's Draft Telecommunication (Broadcasting and Cable) Services Interconnection (Addressable Systems) (Seventh Amendment) Regulations, 2025

Dear Ma'am,

This is with reference to above-mentioned subject regarding the **Draft Telecommunication (Broadcasting and Cable) Services Interconnection (Addressable Systems) (Seventh Amendment) Regulations, 2025, issued by TRAI.**

In this regard, please find enclosed our comments to the Draft Regulation for your kind consideration.

Thanking You,

Yours Sincerely,
For Bharti Telemedia Limited

Shweta Singh
Authorised Signatory

Encl: a.a

Copy to:
1. Sh. Abhay Shankar Verma, Principal Advisor (B&CS), TRAI
2. Dr. Deepali Sharma, Advisor (B&CS), TRAI

Bharti Telemedia Limited's response

TRAI's Draft Telecommunication (Broadcasting and Cable) Services Interconnection (Addressable Systems) (Seventh Amendment) Regulations, 2025

Preamble

Bharti Telemedia Limited commends the TRAI initiative on the **Draft Telecommunication (Broadcasting and Cable) Services Interconnection (Addressable Systems) (Seventh Amendment) Regulations, 2025 for consultation** and is pleased to share its perspective on this topic. This submission presents critical recommendations to streamline audit processes, reduce regulatory burden, and enhance operational efficiency across the broadcasting and cable services sector.

Since the introduction of regulatory framework around the Digital Addressable Systems (DAS) on March 3, 2017, TRAI has established a robust governance structure comprising Interconnection, Tariff, and Quality of Service Regulations, supplemented by the Audit Manual issued on November 8, 2019. Bharti Telemedia welcomes TRAI's proactive approach in publishing the Draft Regulation for stakeholder consultation and **fully supports the critical decision to align the audit period with the financial year** rather than the calendar year, ensuring consistency with established financial reporting practices.

However, the current dual-audit mechanism - where both TRAI-mandated annual audits (Regulation 15(1)) and broadcaster-initiated audits (Regulation 15(2)) coexist - has created significant operational inefficiencies, compliance burden, and undermined the authority of TRAI's own regulatory framework. This submission **presents strategic recommendations to eliminate regulatory duplication, optimize infrastructure utilization, and establish a streamlined, credible audit regime that serves the sector's growth while protecting subscriber interests.**

The implementation experience since 2017 has **revealed fundamental flaws in the dual-audit architecture**. DPOs invest substantial resources to undergo rigorous annual audits by TRAI-empanelled auditors who are specifically authorized by the regulator to assess compliance. These audits are comprehensive, time-intensive exercises designed to validate subscriber data accuracy, system integrity, and regulatory adherence.

Yet, despite completion of these TRAI-mandated audits, **broadcasters have the power to invoke Regulation 15(2) to initiate parallel audits, often questioning the same parameters already examined and certified by TRAI's own auditors**. The economic impact is substantial: duplicative audit costs, operational disruptions, diverted management bandwidth, and delayed business decisions while awaiting audit clearances. More fundamentally, it **erodes trust in the regulatory process when TRAI's own mandated audits can be overridden by broadcasters**. This is not a theoretical concern, rather it is the lived reality of DPOs operating under the current framework. The **sector requires regulatory certainty**.

Critical regulatory reform: Elimination of dual-Audit system

The fundamental issue: Regulation 15(2) grants broadcasters - who are merely commercial partners in the value chain - parallel audit powers that directly challenge TRAI's authority. This creates an untenable situation wherein the broadcasters can repeatedly question and override the findings of TRAI-empaneled auditors, effectively nullifying the regulator's own mandate.

Core recommendation: Remove Regulation 15(2) entirely and retain only Regulation 15(1) as the single authoritative audit mechanism.

Rationale:

- DPOs are regulated entities under the TRAI Act and comply with all prescribed audit requirements
- Broadcasters, as business partners, have no legitimate basis for parallel audit powers
- The current system allows commercial interests to weaponize audit provisions, leading to multiplicative costs and service disruptions
- TRAI's credibility is directly undermined when its own empaneled auditors' findings can be routinely challenged
- Self-certification combined with TRAI's annual audit provides sufficient compliance assurance

Procedural overreach: Mandatory broadcaster presence during audits

The fundamental issue: The Draft Regulation proposes mandatory broadcaster presence during the audit process - a provision that was not of the original consultation on Audit-related Provisions of the Interconnection Regulations, 2017, or the Digital Addressable Systems Audit Manual. This poses operational challenges and represents a significant procedural expansion introduced without stakeholder deliberation.

Core recommendation: Remove the requirement for broadcaster presence during audit proceedings entirely.

Rationale:

- **30-day prior notification window:** DPOs need to provide broadcasters 30 days advance intimation before initiating audits, during which broadcasters can specify any requirements or concerns **Adequate existing mechanism:** Broadcasters already possess the right to submit written observations, providing sufficient avenue for raising observations without physical presence
- **Absence of consultation:** This provision was never deliberated during the formal consultation process, making its introduction procedurally flawed and lacking stakeholder consensus
- **Operational disruption:** Physical broadcaster presence creates logistical complications, extends audit timelines, and introduces potential for interference in the audit process
- **Compromise of audit independence:** TRAI-empanelled auditors must maintain independence and objectivity; broadcaster presence during proceedings undermines this professional autonomy & confidence in the TRAI-empanelled auditors

- **Undue influence:** Broadcasters’ physical presence creates an environment conducive to undue influence

Procedural safeguards already in place:

- Written observation rights protect broadcaster interests adequately
- 30-day post-audit observation period (as outlined in discrepancy resolution timeline)
- TRAI's supervisory authority to examine broadcaster concerns based on merit

The introduction of broadcaster presence requirements represents an unwarranted expansion of their rights into questioning the regulatory processes, lacking both consultation legitimacy and operational justification.

Infrastructure sharing & inter-platform efficiency

The fundamental issue: MIB currently allows infrastructure sharing only between MSO-MSOs or DTH-DTH. This limited approach prevents cross-platform efficiencies and optimal utilization of resources.

Recommendation:

- MIB should extend infrastructure-sharing provisions to all DPO categories (DTH, IPTV, MSO, HITS) on a pass-through cost basis, in consultation with TRAI.
- Permit cross-platform sharing (e.g., DTH-IPTV, HITS-DTH) wherever technically feasible.
- Include content acquisition systems/signals, in addition to CAS, SMS, and DRM, in shareable infrastructure instance to maximize operational efficiencies.

Rationale:

- Encourage converged platforms to optimize Capex and Opex, following best practices from developed markets.

In summary

1. Audit methodology reform

- Broadcasters **questioning TRAI-mandated audits compromise the credibility of the authority's own framework**
- **No justification exists for parallel audit powers** to broadcasters who are business partners, not regulators
- **Retain single authoritative audit mechanism** under **Regulation 15(1)** with TRAI-empaneled auditors conducting annual audits
- **Remove Regulation 15(2)** which enables broadcaster-initiated audits, as it creates duplicity, increases costs, and undermines TRAI's regulatory framework

2. Infrastructure sharing

- Extend MIB's infrastructure-sharing provisions beyond DTH to all DPOs on pass-through cost basis
- **Benefits** include reduced foreign imports, enhanced network capacity, and optimal infrastructure utilization
- Enable **cross-platform sharing (DTH-IPTV, HITS-DTH)** to maximize resource utilization
- Allow **converged platforms for improved Capex and Opex efficiency**, aligned with practices in developed nations (US, UK, Singapore)
- **Inclusion of content acquisition system/signal in infrastructure sharing instance** (in addition to CAS, SMS & DRM) is crucial considering economies of sharing infrastructure

3. Governance and cost rationalization

- Frequent broadcaster price hikes impact the entire ecosystem. Hence, establish **minimum validity period for DPO-Broadcaster agreements to prevent frequent compliance disruptions**.
- Increase number of TRAI-empaneled auditors to ease audit processes nationwide

4. Audit process streamlining

- **Audit timeline**: Complete annual audits within nine months from financial year-end (by December 31)
- **Discrepancy resolution timeline**: No audit should be allowed to trigger beyond the timelines specified by TRAI, i.e. Broadcaster observations (30 days) → DPO forwarding (7 days) → Auditor re-examination (30 days) → Final report sharing (7 days)
- **Remove pre-signal audit requirement** for new systems; include in regular annual audits
- **Eliminate broadcaster presence during audits** - Written observations are sufficient & they already have a window of 30 days (prior intimation by DPOs before initiating audit)

5. Subscriber protection

- Broadcasters **must not disrupt signals**; disputes to be resolved through mutual discussions or as per the proposed regulatory framework
- Ensure **all DPOs, including smaller operators, undergo audits to maintain level playing field** and content security

6. Audit manual modifications

- Conduct **audits on sampling basis** for large inventories to ensure timely completion
- **Allow DPO-operated data extraction** with auditor observation to protect system credentials
- Apply **compliance certificates only for currently deployed STBs**, not discontinued models
- Enable **fingerprinting flexibility through either CAS or SMS**

These recommendations aim to create a balanced regulatory framework that reduces administrative burden, eliminates audit duplicity, promotes infrastructure efficiency, and ensures high standards of service and transparency across the sector while supporting sustainable growth and protecting subscriber interests.

Bharti Telemedia Limited's Response

At the outset, Bharti Telemedia welcomes TRAI's proactive efforts in publishing the Draft Regulation for stakeholder consultation. We support the proposed shift from a calendar-year audit cycle to a financial-year-based cycle, and the introduction of defined timelines for broadcasters to raise audit observations. We believe that sustained collaboration between TRAI and industry stakeholders will ensure balanced implementation, minimize operational disruptions, and strengthen the audit and compliance ecosystem.

A. Overarching principles

1. **Single, authoritative audit regime:**
    a. As a general principle, self-certification of DAS requirements should be enough.
    b. To avoid multiplicity of broadcaster-driven audits, **provision of annual audit of DPOs' Addressable Systems was introduced in Regulation 15(1)** of the Interconnection Regulation, 2017. It already provides for an annual audit of **Distribution Platform Operators' (DPOs) Addressable Systems** by TRAI-empanelled auditors to ensure compliance and accuracy in reporting.
    c. However, parallel provision under Regulation 15(2) of the Interconnection Regulation 2017 **gives an additional option and power to broadcasters to challenge audits** if they are not satisfied with the findings of the TRAI mandated audit by TRAI empanelled auditors.
    d. The above clause indicates that under the present regulation, audits can be caused by two means i.e. an annual audit by DPOs [Regulation 15(1)], or by Broadcasters if they are not satisfied with the audit reports [Regulation 15(2)]. This is surprising since DPOs are regulated under the TRAI Act and comply with its audit requirements in accordance with the regulations issued by the TRAI from time to time.
    e. There is **no justification to give a similar parallel power to broadcasters** who are an equal partner in the business value chain. Similarly, there **does not seem to be any justification for continuing with this additional audit** given that main annual audit process, as given in Regulation 15(1), per se is **TRAI's own defined regulation and should be all encompassing**.
    f. Broadcasters frequently question audits conducted by TRAI-empanelled auditors, thereby **undermining the credibility of TRAI's own framework**. The **broadcaster-initiated audit route [Regulation 15(2)] must be eliminated**, since it duplicates audit efforts, drives up costs, and undermines the integrity of the TRAI audit regime.
    g. **Therefore, regulation 15(1) should continue as the single authoritative audit mechanism.** Broadcasters should not be granted unilateral powers to re-trigger audits, which can **lead to audit 'arms races' and adversarial dynamics rather than regulatory stability**.

Therefore, we recommend that the audit framework should rest on a single, TRAI-mandated annual audit of DPO addressable systems (as per Regulation 15(1) of the Interconnection Regulations, 2017) and broadcaster-initiated audit route (Regulation 15(2)) must be eliminated.

2. **Infrastructure sharing and inter-platform efficiency:**
    a. A **holistic and forward-looking approach** to infrastructure sharing is essential to enhance efficiency, reduce costs, and promote convergence across the broadcasting ecosystem.
    b. The **benefits of infrastructure sharing** extend beyond cost savings, encompassing efficient utilisation of available infrastructure, reduced capital and operational expenditures (Capex and Opex) and decreased reliance on foreign imports of electronic systems and satellite transponders. Additionally, infrastructure sharing **enhances distribution network capacities**.
    c. Currently, MIB allows infrastructure sharing between:
        i. MSO & MSO [vide MIB Order dated 29/12/2021]
        ii. DTH & DTH [vide MIB Order (Operational Guidelines for DTH Broadcasting Services in India) dated 16/09/2022]

    This **restricted approach needs to evolve and requires modification** (in line with evolving technology and market realities) **to enable converged platform** and leverage maximum resources for better Capex and Opex efficiency, as implemented in other developed nations.
    d. As per MIB Guidelines, **DTH operators may share their platform infra 'wherever technically feasible' on a voluntary basis**. This principle should be **expanded to all DPO categories**, allowing interoperability and resource optimization wherever technical compatibility can be demonstrated (e.g., IPTV-DTH sharing).
    e. Recognising consumer benefits, TRAI should adopt a comprehensive approach extending MIB's infrastructure-sharing **provisions beyond DTH to all DPOs**, allowing sharing of common resources on a pass-through cost basis. The potential for cross-industry infrastructure sharing, such as between IPTV and DTH platforms, presents an opportunity to maximise resource utilisation and drive efficiencies across sectors.

Therefore, we recommend that MIB's existing infrastructure sharing guidelines should be amended to explicitly permit cross-platform sharing among all DPO categories (DTH, IPTV, MSO, and HITS), in consultation with TRAI, ensuring regulatory alignment and convergence-driven efficiencies.

3. **Governance and cost rationalization:**
    a. Frequent broadcaster-initiated RIO modifications have led to volatility, operational uncertainty, and cost unpredictability for DPOs and consumers. **Regulation/governance is required around the price hike by broadcasters as it impacts DPOs' functioning** and erodes regulatory certainty.
    b. Given that any change in RIO with respect to pricing of channels by broadcasters affects the whole ecosystem including DPOs and their customers, **TRAI should fix a minimum validity period for the agreement between a DPO and Broadcaster** and discourage broadcasters from making frequent changes. Implementation of RIO is itself very complex.

Therefore, we recommend that TRAI introduce a mandatory minimum validity period for broadcaster RIOs and adopt a structured review mechanism to ensure transparency, predictability, and cost stability for DPOs and end consumers.

4. **Scalability of TRAI-empanelled auditors:**
    a. Currently, limited number of TRAI-empanelled auditors need to collectively cater to all DPOs across the country.
    b. Given the expansion of distribution platforms and increasing compliance complexity, **auditor's scalability** is crucial to maintain quality and timeliness. There is a need to increase the number of TRAI empaneled auditors to ease the process of auditing.

Therefore, we recommend that TRAI increase the number of empanelled auditors to ensure timely completion of audits, balanced workload distribution, and efficient compliance completion.

B. Specific recommendations

The **current form of Regulation 15(1) can be improvised** to reduce the administrative burden and enhance efficiency. Below are **recommended modifications and clarifications** to the draft regulation, in line with the principles mentioned above:

Clause 2 (a) of the Draft Regulation

1. **Removal of requirement of broadcaster's presence during audit process**

Reference clause:

> *'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'*

Our recommendation:

a. We vehemently oppose the clause. The proposed broadcaster presence clause undermines the independence of the audit process and risks compromising confidentiality of DPO systems. Auditors empanelled by TRAI are neutral and adequately qualified to assess compliance; broadcaster presence serves no additional regulatory purpose.
b. **Broadcasters already have the right to raise observations before and after the audit through written communication –** they already have a window of 30 days (prior intimation by DPOs before initiating audit) wherein they can specify requirements, if any. Hence, physical participation during the audit is unnecessary and inconsistent with due process.
c. **Requirement of broadcaster's presence during audit process** should be removed as they already have the right to submit written observations. Moreover, this aspect was not

deliberated in the consultation on *Audit-related Provisions of the Interconnection Regulations, 2017* and the *Digital Addressable Systems Audit Manual*; hence, introducing it now without stakeholder discussion is unwarranted.

We strongly recommend that this clause be deleted in its entirety to preserve audit objectivity, operational confidentiality, and neutrality of the process. This is aimed to balance the need for regulatory oversight with the practical challenges faced by DPOs, ensuring that all operators maintain high standards of service and transparency.

2. Mandatory audit for all DPOs irrespective of their size

Reference clause:

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

Our recommendation:

- **a.** Exempting small DPOs creates uneven regulatory obligations and compromises systemic content protection. Security and compliance are technology-dependent, not scale-dependent.
- **b.** All DPOs must cause audit of their systems, including small DPOs. It is important to ensure that all DPOs, including smaller operators, are subject to audit requirements since this will help ensure content security, maintain a **level playing field** and ensure compliance across the industry.

Therefore, we recommend that all DPOs, irrespective of size, be required to undergo audit under Regulation 15(1) to maintain uniformity, content security, and fairness across the industry.

3. Capturing the 'Unaudited Transition Period'

Reference clause:

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

Our recommendation:

a. We support the inclusion of this clause, which ensures that no operational period remains outside audit oversight.

b. However, the regulation should clearly specify that the unaudited transition period between calendar and financial year cycles must be seamlessly captured in the subsequent audit.

We recommend that TRAI include an explicit clarification ensuring this continuity, with flexibility for reasonable transition timelines.

Clause 2 (c) of the Draft Regulation

4. Streamlining audit timelines and discrepancy resolution

Reference clause:

> *In case a broadcaster has received the audit report by the due date of 30th September under sub-regulation (1) and finds discrepancy in such audit report, it may point out the same, in writing, to the distributor of television channel from whom the audit report has been received, citing specific observations with evidence against audit report, within thirty days of receipt of audit report, and may provide a copy of the observations with evidence to the concerned auditor:*
>
> *Provided that the distributor, on receiving observations from broadcaster shall refer the same to the auditor concerned, within seven days of its receipt, to examine and address the observation and the auditor shall address the observations of the broadcaster and provide its updated audit report to the distributor within a period of thirty days which the distributor shall forward to the broadcaster within seven days of its receipt:*
>
> *Provided further that if the broadcaster finds that its observations are not addressed completely, the broadcaster may report to the Authority its specific observations with evidence within thirty days of receipt of updated audit report:*

Our recommendation:

a. **Audit timelines**:
   i. We endorse TRAI's efforts to set time-bound processes for broadcaster observations and auditor responses. However**, given the extensive data verification required, the audit completion timeline should be extended to nine months post financial year-end** (i.e., by 31st December).
   ii. Generally, teams are pre-occupied with AGM and year-end audits during the four months following the financial year-end. Additionally, the audit involves a lot of time and efforts considering the exhaustive list of audit requirements to be completed from DPOs' and auditors' ends.
   iii. Hence, allowing a period of nine months from the end of the financial year is both apposite and necessary to complete the audit.

b. **Discrepancy resolution:** We appreciate TRAI's stance on giving a timeline to broadcasters' query and we are therefore aligned on the following timelines:
   i. Broadcaster to raise observations within 30 days;
   ii. DPO to forward them to the auditor within 7 days;

iii. Auditor to re-examine and report within 30 days;

iv. DPO to share the final report within 7 days

However, after this, no audit should be allowed to trigger by the Broadcaster on their own (as already highlighted above), rather, TRAI should check the re-audit case for merit based on evidence, thereby **ensuring a clear and predictable audit schedule.**

c. If there is a **delay in completing the audit due to justifiable reasons requiring consultation with the Regulator, the DPO should inform TRAI accordingly**. Once such intimation is duly acknowledged by TRAI, the revised timeline should be treated as the effective audit completion period.

We recommend that TRAI formalize this sequence and include provisions for extension of timelines in genuine cases acknowledged by the Authority.

5. Signal disruption should not be permitted

Reference clause:

> *In case the audit conducted under sub-regulation (1) or (2)(a) or (2)(b) reveals that –*
>
> *(a) there is a discrepancy in subscriber numbers, it may be settled as per provisions in the interconnection agreement between broadcaster and the distributor;*
>
> *(b) the addressable system being used by the distributor does not meet the requirements specified in the Schedule III or the Schedule X or both, it shall be permissible to the broadcaster to disconnect signals of television channels, after giving written notice of three weeks to the distributor.*

Our recommendation:

a. Signal disconnection is an **extreme measure that directly impacts end consumers** and disrupts essential broadcasting services. Service continuity should not be jeopardized due to audit-related technical or administrative discrepancies.

b. Broadcasters must not be permitted to deny or disrupt signals, thereby disrupting service and inconvenience to subscribers. Any disputes/challenges should be resolved through mutual discussions or as per the proposed regulatory framework

We recommend that TRAI prohibit signal disconnection arising from audit findings. Any non-compliance should be addressed through corrective action or TRAI-directed resolution, rather than service interruption.

Clause 3 & 4 of the Draft Regulation

6. **Infrastructure Sharing Clarifications:**

   Reference clause:

   > *(F) Infrastructure sharing cases-*
   >
   > *1. SMS and CAS should have capability to meet all the requirements prescribed in this schedule for each distributor. Further, separate instances should be created for each distributor using shared SMS/CAS and the data between two or more distributors must be segregated in such a manner that entity wise reconciliation should be possible to be carried out between SMS and CAS.*

   Our recommendation:

   a. We agree with TRAI's inclusion of infrastructure sharing provisions.
   b. Inclusion of the infra sharing clause should be extended to Schedule IX as well to avoid any confusion (since currently the inclusion is limited to Schedule III & Schedule X).
   c. Inclusion of content acquisition systems/signals in infrastructure sharing instance is crucial considering economies of sharing infrastructure.

   We recommend that TRAI align infrastructure sharing provisions across all relevant Schedules and clarify that shared systems may include CAS, SMS, and content acquisition systems/signals.

C. General recommendations

7. **Removing the Pre-Signal Audit requirement**: The requirement for a pre-signal audit for new systems should be eliminated to streamline the process and reduce delays. All systems are covered in the regular annual audit itself. Further, if a pre-signal audit is done for any new system, then the same should be exempted during the regular audit.

   We recommend that the Pre-Signal Audit requirement be removed entirely, and any new systems audited under this provision should be exempted from duplication in the subsequent annual audit..

8. **Modifications in Audit Manual**: TRAI should propose modifications in Audit Manual as well basis the response shared by DPOs in the consultation paper on **Audit related provisions of Telecommunication (Broadcasting and Cable) Services Interconnection (Addressable Systems) Regulations, 2017 and The Telecommunication (Broadcasting and Cable) Services Digital Addressable Systems, Audit Manual.** Sharing our recommendations on the basis of which necessary modifications may be considered for Audit Manual:

   a. It is recommended that processes should be conducted on a sampling basis so that the audit can be completed in a reasonable amount of time. Checking of all the IRD and VC will be time consuming and disrupt ease of doing business. With such large numbers, it is a matter of common practice to conduct the audit on a sample basis and avoid any hurdles that may jeopardise a timely completion of the audit. Therefore, the auditor should check a few samples of the broadcaster inventory during the lean hours (night time services window).

b. With all the innovations in technology that have taken place, product life cycles can no longer be maintained for several years at a time. Maintaining such voluminous records requires considerable resources. Additionally, the hardware also cannot be used again as the STB configuration also continues to evolve.
c. Data extraction can be performed by the DPO in front of the auditor in case there are any doubts regarding the CAS and SMS systems. This is because IP credentials, system ID and passwords cannot be shared with any external teams. The DPO can operate/ run commands on the systems in the presence of auditors and while the auditors can watch/ observe, they cannot access the live systems themselves.
d. Fingerprinting should be triggered either from CAS or from SMS. Since the end objective can be achieved both with CAS and SMS, this flexibility should be allowed.
e. The requirement of providing compliance certificates should be applicable only for the STBs which are currently being deployed in the network; not on the previous STBs (which are not being deployed currently by the operator). The requirement of providing certificates of the discontinued models of STBs will create logistical issues as some vendors may have already discontinued production.

We recommend that TRAI publish an updated or transitional Audit Manual concurrently with the final regulation, incorporating these refinements for clarity and ease of compliance.

Bharti Telemedia's recommendations are aimed at strengthening regulatory efficiency, ensuring balanced oversight, minimizing duplication, and maintaining uninterrupted service to consumers. A unified, technically robust, and proportionate audit framework will enhance sectoral stability while upholding TRAI's objectives of transparency and consumer protection. The modifications **aim to streamline the audit process, reduce administrative burdens, and maintain the integrity and accuracy of subscription reports** while supporting the growth of the sector.