

DEN F K CABLE TV NETWORK PRIVATE LIMITED

Date: 06-10-2025

To,
Dr. Deepali Sharma,
Advisor (B&CS),
Ministry of Information and Broadcasting,
A Wing, Shastri Bhawan,
New Delhi – 110001

Sub: Response/Inputs on the Draft Telecommunication (Broadcasting and Cable) Services Interconnection (Addressable Systems) (Seventh Amendment) Regulations, 2025

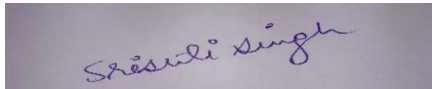
We would like to express our gratitude for providing us the opportunity to share our observations on the draft.

We are in agreement with proposed amendments, particularly the following:

- Transitioning the audit cycle from the calendar year to the financial year, as it brings consistency with standard accounting norms and simplifies overall compliance.
- Broadening the audit coverage to include systems such as SMS, CAS, DRM, and other related platforms, thereby promoting greater transparency and accountability.
- Introducing defined timelines for dispute resolution and for maintaining data separation in shared infrastructure cases, which are practical measures aimed at minimizing conflicts and safeguarding data integrity.

Here is our detailed responses to each question below.

Thanking You



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QUESTION WISE RESPONSE

Q1. Should provision of Regulation 15(1) be retained or should it be removed in the Interconnection Regulation 2017? i) In case you are of the opinion that provisions of Regulation 15(1) should be retained then a. Should it continue in its present form or do they need any modifications? b. In case you are of the opinion that modifications are required in Regulation 15(1) of the Interconnection Regulation 2017, then please suggest amended regulations along with detailed justification for the same. ii) In case it is decided that provisions of Regulation 15(1) should be removed then what mechanism should be adopted to ensure that the monthly subscription reports made available by the distributors to the broadcasters are complete, true and correct?

Response to Question Number 1.

Response on Proposed Clause 15(1) *“Broadcaster Representative at Audit
“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.”*

The proposed provision allowing broadcaster representatives to be present during audits at DPO premises is concerning for the following reasons:

- a. **Unnecessary physical presence:** Broadcasters can easily share their inputs or clarifications through email before the audit begins, making their physical presence redundant.
- b. **Existing process works well:** As per current practice (refer to Point 17 of the Audit Manual), once the DPO informs broadcasters about the audit schedule, broadcasters submit their queries and materials such as TS recordings or VC samples electronically. This system has been effective and should continue.
- c. **Operational and confidentiality issues:** Allowing several broadcaster representatives to be physically present could result in large groups (15–20 people) entering the DPO premises, causing operational disruptions, confidentiality risks, and potential data leakage.

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d. **Compromises audit independence:** The audit is meant to be an independent exercise conducted by TRAI-empowered auditors. The physical presence of broadcaster representatives may compromise the neutrality and objectivity of the audit process.

e. **Risk of interference:** Although the Authority has stated it will not interfere in the audit process, in practice such involvement is likely to occur, which could affect the fairness and efficiency of the audit.

We therefore request the Authority to remove this clause and restrict broadcaster participation to written submissions and electronic communication only.

Q2. Should small DPOs be exempted from causing audit of their systems every calendar year, under Regulation 15(1) of Interconnection Regulation? A. If yes, then, 1. Should 'subscriber base' of DPO be adopted as a criterion for defining small DPOs for this purpose? i. If yes, a) what limit of the subscriber base should be adopted to define small DPOs for the purpose of exempting them from causing audit of their systems under Regulation 15(1)?

b) on which date of the year should the DPOs' subscriber base be taken into consideration for categorising whether or not the DPO falls in exempted category?

c) In case any distributor is offering services through more than one distribution platforms e.g. distribution network of MSO, IPTV, etc. then should the combined subscriber base of such distributor be taken into consideration for categorising whether or not the distributor falls in exempted category? ii. If 'subscriber base' criterion is not to be adopted, then what criteria should be selected for defining small DPOs? 2. In case it is decided that small DPOs may be exempted from causing audit of their systems under Regulation 15(1), then should broadcasters be explicitly permitted to cause subscription audit and/or compliance audit of systems of such DPOs, to verify that the monthly subscription reports made available by the distributor to them are complete, true and correct? i. If yes, what should be the mechanism to reduce burden on small DPOs that may result due to multiple audits by various broadcasters? ii. If no, what should be the mechanism to verify that the monthly subscription reports made available by the small DPOs to the

broadcasters are complete, true and correct?

B. If you are of the view that the small DPOs should not be exempted from the mandatory audit, then i. how should the compliance burden of small DPOs be reduced? ii. should the frequency of causing mandatory audit by such small DPOs be decreased from once in every calendar year to say once in every three calendar years? iii. alternatively, should small DPOs be permitted to do self-audit under Regulation 15(1), instead of audit by BECIL or any TRAI empaneled auditor?

Response On Question No. 2 :

Opinion with respect to Proposed Clause 15(1): Exemption of DPOs with $\leq 30,000$ Subscribers :

"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."

We firmly oppose the proposal to exempt distributors with 30,000 or fewer active subscribers from mandatory annual audits, for the following reasons:

- a. **Uniform compliance standards:** Existing legal and regulatory frameworks, such as the Companies Act, do not relax compliance obligations based on an entity's size or revenue. Introducing such exemptions would undermine the principle of equal accountability and create opportunities for regulatory arbitrage.
- b. **Negligible audit cost impact:** Even smaller DPOs managing up to 30,000 subscribers typically earn huge annual revenues. The cost of an annual audit, around ₹75,000 to ₹1 lakh is minimal and proportionate to their scale of operations.
- c. **Risk of misuse:** Exemptions could lead misuse and manipulation, where larger MSOs restructure or fragment their businesses to remain below the prescribed threshold, for avoiding audits.
- d. **Compromised transparency:** Clause 15(1) was introduced specifically to promote transparency and prevent under-reporting. Weakening this

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provision would contradict its intent and introduce inconsistency in regulatory oversight.

We therefore urge the Authority to retain the requirement for mandatory annual audits for all DPOs, regardless of their size, to uphold fairness, transparency, and compliance integrity.

Q3. As per the existing Interconnection Regulation, all the distributors of television channels have been mandated to cause audit of their system once in a calendar year. Should the existing provision of “calendar year” be continued or “financial year” may be specified in place of calendar year? Please justify your answer with proper reasoning.

Response on question 3 :

Shifting from the calendar year (Jan-Dec) to the financial year (Apr-Mar) would align the DAS audit with standard financial accounting, auditing, and tax reporting cycles in India, streamlining processes for both DPOs and broadcasters.

Hence we are in favour of the TRAI's recommendation provision of conducting audit from “Calendar year” to “financial year”.

Question No. 4 : As per the existing Interconnection Regulation, the annual audit caused by DPO under regulation 15 (1), shall be scheduled in such a manner that there is a gap of at-least six months between the audits of two consecutive calendar years and there should not be a gap of more than 18 months between audits of two consecutive calendar years. Instead of above, should the following schedule be prescribed for annual audit? i) The DPOs may be mandated to complete annual audit of their systems by 30th September every year. ii) In cases, where a broadcaster is not satisfied with the audit report received under regulation 15 (1), broadcaster may cause audit of the DPO under Regulation 15(2) and such audit shall be completed latest by 31st December. iii) In case DPO does not complete the mandatory annual audit of their systems by 30th September in a year, broadcaster may cause audit of the DPO under Regulation 15(2) from 1st October to 31st

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December year. This shall not absolve DPO from causing mandatory audit of that year by 30th September and render the non-complaint DPO liable for action by TRAI as per the provisions of Interconnection Regulation 2017? Justify your answer with proper reasoning.

Response on Question 4 :

We agree with the proposed schedule mandating that DPOs complete and share their annual audit reports by 30th September each year, with broadcaster-initiated audits under Regulation 15(2) to be completed by 31st December, and broadcaster-triggered audits permitted between 1st October and 31st December where the DPO fails to meet its deadline. The proposed timeline ensures predictability, removes ambiguity caused by the existing 6–18 month gap provision, and aligns the audit cycle with the financial year for ease of reconciliation with statutory accounts and tax filings. It will prevent strategic delay or “bunching” of audits, strengthen compliance discipline, and allow broadcasters timely access to verified data for settlement of subscription revenues. At the same time, the proposed framework retains the DPO’s statutory duty to conduct the audit, ensuring that failure to do so remains actionable under the Interconnection Regulations.

To ensure fairness and prevent misuse of broadcaster-initiated audits, we suggest inclusion of certain procedural safeguards: (i) broadcasters should provide written reasons within 30 days of receiving the DPO’s audit report before invoking Regulation 15(2); (ii) only one such audit should be permitted per financial year unless material non-compliance is established; (iii) cost of the audit should be borne by the DPO only where significant discrepancies are detected; and (iv) all audits should be undertaken by TRAI-empanelled auditors within the prescribed timeframe. Subject to these safeguards, the proposed schedule represents a balanced, transparent, and operationally feasible mechanism that will promote regulatory certainty and timely closure of audit cycles.

Q5. In case you do not agree with schedule mentioned in Q4, then you are requested to provide your views on the following issues for consultation: i. As per the existing Interconnection Regulation, the annual audit caused by DPO under regulation 15(1), shall be scheduled in such a manner that there is a gap of at-least six months between the audits of two consecutive calendar years and there should not be a gap of more than 18 months between audits of two consecutive calendar years. Does the above specified scheduling of audit need any modification? If yes, please specify the modifications proposed in

scheduling of audit. Please justify your answer with proper reasoning. ii. For the audit report received by the broadcaster from the DPO (under regulation 15(1)) , should the broadcasters be permitted to cause audit under regulation 15(2) within a fixed time period (say 3 months) from the date of receipt of that report for that calendar year, including spilling over of such period to the next year? • If yes, what should be the fixed time period within which a broadcaster can cause such audit. Please support your answer with proper justification and reasoning. • If no, then also please support your answer with proper justification and reasoning? iii. In case a DPO does not cause audit of its systems in a calendar year as specified in Regulation 15(1) then should broadcasters be permitted to cause both subscription audit and/or compliance audit for that calendar year within a fixed period (say 3 months) after the end of that calendar year? • If yes, what should be the fixed time period (after the end of a calendar year) within which a broadcaster should be allowed to get the subscription audit and/or compliance audit conducted for that calendar year? Please support your answer with proper justification and reasoning. • If no, then also please support your answer with proper justification and reasoning?

Response on Question 5 :

In case the proposed fixed schedule under Question No. 4 is not adopted, we submit that the existing scheduling mechanism under Regulation 15(1) requires modification for greater clarity and operational consistency. The current provision, prescribing a gap of at least six months and not more than eighteen months between two consecutive audits, has resulted in ambiguity and irregular implementation. We recommend that the DPO's annual audit should be mandated to be completed within six months from the close of the financial year (i.e., by 30th September each year). This maintains a reasonable gap of about twelve months between audits, aligning the audit period with the financial year (April–March). Such alignment will harmonize technical audits with financial audits, improve accuracy of subscriber and revenue reporting, and facilitate regulatory and fiscal compliance.

With respect to the broadcaster's right to initiate an audit under Regulation 15(2), we support introducing a fixed period of three months from the date of receipt of the DPO's audit report for invoking this provision. This will ensure timely verification, prevent open-ended audits, and enable early detection of discrepancies. In cases where the DPO fails to conduct its audit in the prescribed timeframe, the broadcaster should be permitted to cause both

subscription and/or compliance audits within three months after the end of that calendar year. This ensures that the absence of the DPO's audit does not delay transparency or revenue assurance. These proposed timelines would bring predictability, avoid overlapping audit cycles, and create accountability for both DPOs and broadcasters, while ensuring that the audit process remains fair, time-bound, and in sync with industry and financial reporting practices. If there is no change in the hardware or software of the DPO system then only subscription audit should be done.

Question 6 :

What measures may be adopted to ensure time bound completion of audits by the DPOs? Justify your answer with proper reasoning.

Response on Question 6 :

To enhance the enforcement and ensure stronger audit compliance, it is recommended that TRAI adopt additional measures aimed at promoting transparency and accountability within the broadcasting ecosystem such as :

1. **Publication of non-compliant DPOs** : Authority should consider maintaining and publicly publishing on its official website a list of DPOs that have failed to conduct their annual audits as required under the regulations. Such public disclosure would act as a strong deterrent against non-compliance and would also assist broadcasters, regulators, and consumers in identifying entities that are not adhering to the prescribed audit norms. This measure would not only foster a culture of transparency but also encourage responsible conduct across the industry.
2. **Power of Disconnection for Non-Compliant DPOs** : To ensure that non-compliance carries meaningful consequences, broadcasters should be encouraged to exercise their right to disconnect signals in respect of DPOs that fail to complete their annual audit within the stipulated timeframe. This right, as already provided under Clause 15(2) and further proposed in Clause 15(2)(c), serves as an effective enforcement mechanism to reinforce audit discipline. Such action will make compliance non-negotiable and ensure that DPOs treat their audit obligations with the seriousness they deserve. By adopting these measures, authority can strengthen regulatory oversight, promote fair

play among stakeholders, and uphold the integrity of the audit framework.

Q9. In light of the infrastructure sharing guidelines issued by MIB, should clause D-14 (CAS & SMS) of Schedule-III of Interconnection Regulation 2017), be amended as follows: “The watermarking network logo for all pay channels shall be inserted at encoder end only. Provided that only the encoders deployed after coming into effect of Telecommunication (Broadcasting and Cable) Services Interconnection (Addressable Systems) (Amendment) Regulations, 2019 (7 of 2019) shall support watermarking network logo for all pay channels at the encoder end. In case of infrastructure sharing, the infrastructure sharing provider shall insert its watermarking network logo for all pay channels at encoder end while each DPO taking services from infrastructure provider distributor shall insert its own watermarking network logo for all pay channels at STB end.” Please support your answer with proper justification and reasoning. If you do not agree then suggest an alternative amendment, with proper justification?

Response on Question 9 :

The watermarking network logo for all pay channels shall ordinarily be inserted at the encoder end. Provided that, in cases where signals are distributed through shared infrastructure and the Distributor Platform Operator (DPO) displays its network logo through the Set Top Box (STB) or middleware, the requirement to insert such DPO’s watermarking network logo at the encoder end shall not apply, subject to the condition that (a) the infrastructure provider shall insert or retain the broadcaster’s identifier or watermark at the encoder end to ensure upstream traceability; and (b) the concerned DPO shall ensure that its STB or middleware is technically certified, incorporates non-disable forensic watermarking or overlay, maintains appropriate logs, and complies with such security, audit, and technical requirements as may be specified by the Authority from time to time.

Question 10. In case of infrastructure sharing, if it is decided that the

infrastructure sharing provider shall insert its watermarking network logo for all pay channels at encoder end while each DPO taking services from infrastructure provider distributor shall insert its own watermarking network logo for all pay channels at STB end, i) does the specification of the logos (transparency level, size, etc), of both Infrastructure provider and infrastructure seeker distributors, need to be regulated? If yes, please provide detailed specification (transparency level, size, etc) of the logos of both Infrastructure provider and infrastructure seeker distributor.

Response on Question 10 :

It is submitted that the specifications of watermarking/network logos of both the infrastructure provider and the infrastructure seeker distributors should not be regulated by the Authority. The placement, size, opacity, and other visual characteristics of such logos are operational and platform-specific matters that are best determined by the respective parties, based on their branding requirements, user interface design, and technical capabilities of encoders and STBs. Imposing uniform regulatory specifications may unnecessarily restrict flexibility, lead to implementation challenges across diverse network architectures, and increase compliance costs without any corresponding enhancement in traceability or anti-piracy effectiveness. The key regulatory focus should remain on ensuring that both logos are permanently displayed, non-removable, and tamper-proof, with effective forensic watermarking and auditability, rather than prescribing detailed visual parameters.

Q11. In light of the infrastructure sharing guidelines issued by MIB, should clause C-14 (CAS & SMS) of Schedule-III of Interconnection Regulation 2017), be amended as follows: “The CAS shall be independently capable of generating, recording, and maintaining logs, for a period of at least immediate preceding two consecutive years, corresponding to each command executed in the CAS including but not limited to activation and deactivation commands issued by the SMS. In case Infrastructure is shared between one or more distributors, the CAS

shall be capable of generating, recording, and maintaining logs for each distributor separately for the period of at least immediate preceding two consecutive years, corresponding to each command executed in the CAS including but not limited to activation and deactivation commands issued by the SMS.” Please support your answer with proper justification and reasoning. If you do not agree then suggest an alternative amendment, with proper justification?

Response on Question 11 :

Yes, in case of infrastructure sharing, separate logs for each distributor should be maintained. The CAS may achieve this by maintaining two or more separate databases or by using logically segregated and access-controlled partitions within the same system, provided such segregation is demonstrably enforced, tamper-resistant, and independently auditable. This approach ensures clear attribution of CAS/SMS commands, protects data privacy between distributors, facilitates regulatory audits, and enhances forensic traceability. The existing requirement of retaining logs for the preceding two years should apply to each distributor’s database separately.

Q12. For those cases of infrastructure sharing where the CAS and SMS are not shared by the infrastructure provider with the infrastructure seeker, i. do you agree that in such cases, the audit of the infrastructure seeker so far as the shared infrastructure is concerned, should extend to only those elements of the infrastructure of the provider which are being shared between the DPOs? ii. should a broadcaster be permitted to cause the complete technical audit of all the DPOs, including the audit of the shared infrastructure, as a precondition for the broadcaster to provide the signals of television channels, if the broadcaster so decides? Please support your answers with proper justification and reasoning.

Response on Question 12 :

Yes. In cases where CAS and SMS are not shared, the audit of the infrastructure seeker should be limited only to those elements of the infrastructure provider that are actually being shared. A broadcaster should

not be permitted to mandate a complete technical audit of all DPOs as a precondition for supply of signals.

Rationalization of Audit Components:

- a. We respectfully propose that once a DPO has completed a full compliance audit, and there are no changes in key systems like the Headend, CAS, SMS, or DRM, there's no real need to repeat the same full technical audit every year. Doing so doesn't add much regulatory value. Since DPOs must already inform the Authority about any version changes or upgrades, following that rule is enough to maintain compliance.
- b. In such cases, it would make more sense for the yearly audit to focus mainly on a subscription audit—checking subscriber numbers, accuracy of reports, and revenue details. This simpler, targeted approach would:
 - i. Avoid unnecessary repetition when the system setup is unchanged.
 - ii. Save time and money while still ensuring proper oversight.
 - iii. Let auditors focus on areas that change often, such as subscriber management and reporting, instead of re-checking static infrastructure. Full compliance audits can be done only when there are actual system or hardware changes.

In view of the above, we recommend that the annual audit structure be streamlined so that, unless there is a material change in system infrastructure, only a subscription audit is mandated each year.

Q13. In case CAS and SMS are shared amongst service providers, (i). what provisions for conducting audit should be introduced to ensure that the monthly subscription reports made available by the distributors (sharing the infrastructure) to the broadcasters are complete, true, and correct, and there are no manipulations due to sharing of CAS/DRM/SMS? ii. Should a broadcaster be allowed to simultaneously audit (broadcaster-caused audit) all the DPOs sharing the CAS/DRM/SMS, to ensure that monthly subscription reports are complete, true, and correct in respect of all such DPOs, and there are no manipulations due to sharing of CAS/DRM/SMS ? Support your answer with proper justification and reasoning.

Response on Question 13 :

We submit that in cases where multiple DPOs share the same CAS/DRM/SMS infrastructure, audit provisions must ensure that monthly subscription reports provided to broadcasters are complete, true, and correct, and that no manipulations occur due to shared systems. Audits should cover each DPO individually, verifying subscriber and revenue records, ensuring proper data segregation, and including access and encryption log checks. Independent verification by TRAI-empanelled auditors and periodic reconciliations should be mandated to maintain transparency and integrity of reporting.

While broadcasters should have the right to cause audits under Regulation 15(2), we do not support simultaneous audits of all DPOs sharing the same CAS/DRM/SMS. Each DPO's audit should be conducted individually to ensure clear accountability and avoid operational complexity or duplication of efforts. Procedural safeguards, including prior notice, limitation on frequency, and fair allocation of audit costs (borne by the CAS/SMS provider only if material discrepancies are detected), should be prescribed to prevent misuse. This approach ensures accurate, transparent, and accountable reporting while maintaining operational feasibility for shared infrastructure.

Q14. Do you agree that in case of infrastructure sharing between DPOs, suitable amendments are required in the Schedule III of the Interconnection Regulation and the audit manual for assessment of multiplexer's logs during audit procedure? If yes, please suggest the proposed amendment(s), keeping in mind that no broadcaster should be able to see the data of another broadcaster. Please support your answer with proper justification and reasoning. If you do not agree, then also please support your answer with proper justification and reasoning?

Response on Question 14:

We agree that in cases where multiple DPOs share infrastructure, amendments to Schedule III and the Audit Manual are necessary to enable proper assessment of multiplexer logs while ensuring confidentiality. Audits should allow verification of subscriber entitlements, activations, and deactivations per DPO, without exposing one broadcaster's data to another.

Proposed amendments include: (i) segregated log access for auditors, (ii) per-DPO audit scope covering all CAS/SMS/DRM interactions, (iii) use of secure TRAI-approved tools to mask other broadcasters' data, and (iv) procedural safeguards including confidentiality undertakings and limited access rights. These measures ensure audits are accurate, transparent, and fair, while protecting sensitive broadcaster information.

Q17. In light of the infrastructure sharing guidelines issued by MIB for sharing of infrastructure amongst MSOs, amongst DTH operators and between MSO and HITS operator, do you think that there is a need to amend any other existing provisions of Interconnection Regulations 2017 or introduce any additional regulation(s) to facilitate infrastructure sharing amongst MSOs, amongst DTH operators and between MSOs and HITS operators? If yes, please provide your comments with reasons thereof on amendments (including any addition(s)) required in the Page 37 of 48 Interconnection Regulation 2017, that the stakeholder considers necessary in view of Infrastructure guidelines issued by MIB. The stakeholders must provide their comments in the format specified in Table 4 explicitly indicating the existing Regulation number/New Regulation number, suggested amendment and the reason/ full justification for the amendment in the Interconnection Regulation 2017.

Response on Question 17:

In Our Opinion , Auditor's accountability should be considered to be incorporated in the Regulation :

Ensuring Auditor's Accountability :

The draft amendments clearly outline the obligations of DPOs and broadcasters but a major gap remains concerning the accountability of the empanelled auditors themselves. Auditors play a crucial role in maintaining transparency, fairness, and trust within the broadcasting ecosystem, and therefore, their responsibilities must be backed by clear standards of accountability.

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To prevent situations involving negligence, bias, or professional misconduct by auditors, we suggest including the following measures in the regulations:

i. **Auditor Liability in Disputes:** If an auditor's serious negligence or false reporting leads to disputes between DPOs and broadcasters, the auditor should be treated as a responsible party and included in the dispute resolution process.

ii. **Blacklisting and Suspension:** TRAI should create a clear mechanism to suspend or blacklist auditors who fail to meet professional standards, produce inaccurate reports, or display bias toward any party. Such auditors should be barred from conducting further audits for a fixed duration.

c. By explicitly defining auditor accountability, the Authority can ensure that DPOs, broadcasters, and auditors all share fair and balanced responsibility. This will strengthen confidence in the audit process and help minimize disputes.

We therefore request that the Authority include specific provisions in the regulations to clearly state the liability of empanelled auditors found guilty of serious negligence or misconduct.

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