

WITHOUT PREJUDICE

06 October 2025

By Email/Hand

To,
The Telecom Regulatory Authority of India
4th-7th Floors, Tower F,
World Trade Centre, Nauroji Nagar,
New Delhi – 110029

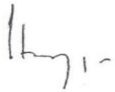
Kind Attn: Smt. Sapna Sharma, Joint Advisor (B&CS)

Subject: Tata Play Comments on the draft Telecommunication (Broadcasting and Cable) Services Interconnection (Addressable Systems) (Seventh Amendment) Regulations 2025 released on 22 September 2025 ('Draft Amendment')

Dear Sir,

We write to you with reference to the above-cited subject and thank the Authority for providing us with an opportunity to express our comments on the Draft Amendment. We are grateful for the amendments that have been made. Tata Play's comments to the same is attached for your ready reference.

Yours sincerely,



Harit Nagpal
Managing Director and CEO

Enclosed: As above

TATA PLAY'S COMMENTS DATED [•] TO DRAFT TELECOMMUNICATION (BROADCASTING AND CABLE) SERVICES INTERCONNECTION (ADDRESSABLE SYSTEMS) (SEVENTH AMENDMENT) REGULATIONS 2025 RELEASED ON 22 SEPTEMBER 2025

A. SHARING AUDIT REPORT WITH BROADCASTERS BY 30TH SEPTEMBER EVERY YEAR:

"15 (1) Every distributor of television channels shall get its addressable system of distribution platform, such as subscriber management system (SMS), conditional access system (CAS), digital rights management (DRM) 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 take all necessary measures in advance to ensure that the audit report for the preceding financial year is shared with broadcasters, with whom it has entered into interconnection agreements, by the 30th September every year."

TATA PLAY COMMENTS:

- Since the Draft Amendment shall come into effect from 1 April 2026, we request the Authority to kindly permit us to conduct the audit for the period of calendar year 2025 from 1 July 2025 to 31 March 2026 as a one-time dispensation post which we will align our audit with the financial year as prescribed by the Draft Amendment.

B. BROADCASTER TO DEPUTE ONE REPRESENTATIVE TO ATTEND THE 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"

TATA PLAY COMMENTS:

- Tata Play has serious concerns with this substitution for the following reasons:
 - a. **Audit Premises – critical centers:** The audits are conducted on the premises of distributors, which are critical centers for operations and contain other sensitive information that is not required to be shared as a part of the audit process, but the physical presence of the representative poses a risk to our sensitive information being leaked.
 - b. **Issue of Confidentiality:** In the event that representatives of multiple broadcasters arrive at the distributors premises to observe the audit process, it will be difficult for the distributor to ensure confidentiality as the representative of one broadcaster shall be privy to the information being shared with the representative of another broadcaster and this shall pose a serious threat to the confidentiality of the sensitive information of the distributor.
 - c. **Coordination challenge:** Coordinating with representatives of multiple broadcasters will be difficult in case every broadcaster sends a representative to attend the audit as we carry over 20 pay broadcasters on our platform. This will hamper the process of the audit and will also hamper the day-to-day functioning of the distributor, as the distributor will have to cater to the representatives in addition to the auditors.
 - d. **Interactions of Broadcasters:** It is unfair to the distributor to have representatives of multiple broadcasters interacting with each other during the conduct of the audit on the premises of the distributor. This provision casts an unfair and challenging obligation on the distributor.
 - e. **Thirty-day notice before Audit already provided:** The distributor has been mandated to intimate the broadcaster 30 days before the start of the audit regarding the schedule of the audit along with

name of the auditor conducting the audit. This gives ample time to the broadcaster to share their queries and specific concerns with the distributor which the distributor can convey to the auditor.

- f. **Thirty-day notice after Audit provided:** The broadcaster has also been given 30 (thirty) days to point out discrepancies in the audit report and share the same with the distributor. This protects the broadcaster and ensures that any queries or concerns that the broadcaster may have are fairly addressed by the distributor through its auditor and hence the physical presence of the representative on the premises of the distributor at the time of conduct of the audit is not at all necessitated and is oppressive on the distributor and hence this requirement should not be included in the Draft Amendment.
- g. **Auditor shall be over-powered:** The representatives of the broadcasters should not be allowed to communicate with the auditors as that may lead to a situation where the representatives can bias or poke the auditor, thereby rendering the audit process ineffective.

C. BROADCASTER TO COMMUNICATE IN WRITING WITHIN 30 DAYS IN CASE OF ANY DISCREPANCIES IN THE AUDIT REPORT

"15 (2) (a) 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"

TATA PLAY COMMENTS:

- It is requested that this clause may be amended to the extent to state that the report shall be "deemed accepted" and no queries can be raised by the broadcaster post expiry of 30 (thirty) days.

D. IN CASE BROADCASTER OF DISCREPANCIES, BROADCASTER TO SHARE COMMENTS WITH THE DISTRIBUTOR AND DISTRIBUTOR TO SHARE THE QUERIES WITH CONCERNED AUDITOR AND PROVIDE THE BROADCASTER WITH AN UPDATED AUDIT REPORT AFTER ADDRESSING THE QUERIES RAISED BY THE BROADCASTER.

"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"

TATA PLAY COMMENTS:

- This clause should be amended to the extent to state that no additional audit shall be carried out and that the auditor shall merely provide a detailed response to the queries raised by the broadcaster within a period of 30 days as it will be difficult to re-open the report and amend it according to multiple queries raised by multiple broadcasters.

E. IN CASE THE QUERIES RAISED BY THE BROADCASTER HAVE NOT BEEN ADDRESSED COMPLETELY, IT MAY REPORT TO THE AUTHORITY AND IF FOUND NECESSARY, THE AUTHORITY MAY PERMIT THE BROADCASTER TO GET A SPECIAL AUDIT CONDUCTED.

"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:

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Provided also that the Authority shall examine the case on merits, at the fees and costs to be borne by the broadcaster, as may be specified by the Authority and, if found necessary, may permit the broadcaster to get a special audit conducted at the cost of broadcaster to ascertain the discrepancies pointed out by the broadcaster"

TATA PLAY COMMENTS:

- The broadcaster should inform the distributor of its concerns while reporting to the Authority.
- Further, before the special audit is granted, the distributor shall also be permitted to submit its clarifications to the Authority.
- Further, the broadcaster has already been provided with an opportunity to send their queries to the distributor regarding the audit, and the Draft Amendment provides for a framework wherein the distributor is required to address the queries of the broadcaster to its satisfaction. Hence, any dispute arising out of the audit report will be a question of law which shall be referred to and adjudicated by the Telecom Disputes Settlement and Appellate Tribunal as provided for in the Telecom Regulatory Authority of India Act, 1997.

F. BROADCASTER TO GIVE NAMES OF THREE AUDITORS IN CASE OF SPECIAL AUDIT

"Provided also that in case of special audit, by broadcaster, the broadcaster shall give names of three auditors, from amongst M/s Broadcast Engineering Consultants India Limited and the empanelled auditors, to the distributor and the distributor shall choose one auditor for the special audit, within fifteen days, failing which broadcaster shall approach the Authority for selection of the auditor"

TATA PLAY COMMENTS:

In this regard we request clarification from the Authority on the following points:

- In case multiple broadcasters request a special audit from the Authority and are allowed to get the same conducted how will the distributor tackle multiple special audits as managing multiple audits through different auditors will hamper the daily functioning of the distributor and thus the same will become a huge challenge. In case a special audit is permitted from multiple broadcasters then a common auditor should be appointed to conduct the audit.