



Telecom Regulatory Authority of India



**Invitation of
Expression of Interest
for
Empanelment of Auditors to carry out Audit of Digital Addressable
Systems**

Telecom Regulatory Authority of India

**4th to 7th Floor, Tower-F, World Trade Centre,
Nauroji Nagar, New Delhi - 110029**

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SECTION-I

Notice Inviting Proposals for Empanelment of Auditors to carry out Audit of Digital Addressable Systems

A. Background:

- 1) The Telecom Regulatory Authority of India (hereinafter referred to as “TRAI” or the “Authority”), located at 4th to 7th Floor, Tower-F, World Trade Centre, Nauroji Nagar, New Delhi-110029, is a statutory body established under sub-section (1) of section 3 of the Telecom Regulatory Authority of India Act, 1997 (24 of 1997) (hereinafter referred to as “TRAI Act”), *inter alia*, to regulate telecommunication services. The Central Government, in the Ministry of Communication and Information Technology (Department of Telecommunications), vide its notification No. 39, published under notification No. S.O. 44 (E) dated 09.01.2004, notified ‘broadcasting services’ and ‘cable services’ to be telecommunication service, vesting in TRAI the jurisdiction to also regulate the said services. The main functions entrusted to TRAI under section 11 of TRAI Act are, *inter alia*, to regulate tariff, interconnection and quality of service of broadcasting services.
- 2) TRAI has issued various regulations, tariff orders and directions in order to regulate the broadcasting and cable services sector. The full text of these regulations, tariff order and press release are available on TRAI’s website www.trai.gov.in.
- 3) The television broadcasting sector consists of TV broadcasters and distribution platform operators (DPOs¹). The size and network of service providers is quite varied as some of them have a huge subscriber base, while there are many medium and small DPOs.
- 4) The Telecommunication (Broadcasting and Cable) Service Interconnection (Addressable Systems) Regulations, 2017 have provisions relating to audit of Digital Addressable Systems (hereinafter referred to as “DAS”) and empanelment of auditors for the same.
- 5) The Telecommunication (Broadcasting and Cable) Services Digital Addressable Systems Audit Manual (hereinafter referred to as “Audit Manual”) available on TRAI’s website contains procedure for conducting DAS audit. This manual does not supersede any provision of the extant regulations. In case of any discrepancy between the provision of Telecommunication (Broadcasting and Cable) Service Interconnection (Addressable

¹ DPO includes Direct-to-Home (DTH) service provider, Multi-System Operator (MSO), Headend-In-The-Sky (HITS) operator, and Internet Protocol Television (IPTV) service provider or any other type of service provider notified from time to time.

Systems) Regulations, 2017 , other extant regulations or tariff order, and the Audit Manual, the provisions as per the regulations/tariff order shall prevail.

B. Invitation of Proposals:

- (1) TRAI invites proposals from eligible companies/Limited Liability Partnerships (LLP)/Partnership firms/proprietorship firms registered with the Institute of Chartered Accountants of India (ICAI) as audit firm (hereinafter referred to as the “Applicant”) for empanelment in the panel of Auditors to carry out audit of Digital Addressable Systems in accordance with the regulatory framework for digital addressable systems (DAS) comprising of the Telecommunication (Broadcasting and Cable) Service Interconnection (Addressable Systems) Regulations, 2017, the Telecommunication (Broadcasting and Cable) Services Standards of Quality of Service and Consumer Protection (Addressable Systems) Regulations, 2017 and the Telecommunication (Broadcasting and Cable) Services (Eighth) (Addressable Systems) Tariff Order, 2017 dated the 03rd March, 2017, including all subsequent amendments made thereto (hereinafter referred to as “Interconnection Regulations, 2017”, “QoS Regulations, 2017”, and “Tariff Order, 2017”, respectively).
- (2) The empanelment of new Auditors shall be only on all-India basis. All new Auditors shall be categorized based on number of DAS audits of Distribution Platform Operator (DPO) conducted in last five (5) calendar years and current year, as follows:
 - (a) Category A: conducted more than 50 audits
 - (b) Category B: conducted 26-50 audits
 - (c) Category C: conducted up to 25 audits.
- (3) Audit on the basis of subscriber base of DPOs:
 - (a) Category A: Auditors shall be permitted to audit all DPOs;
 - (b) Category B: Auditors shall be permitted to audit DPOs with less than 10 lakh subscriber base; and
 - (c) Category C: Auditors shall be permitted to audit DPOs with less than 1 lakh subscriber base.

Note: During the period of empanelment, an Auditor may apply for upgradation to higher category, if it completes the required number of audits for the higher category.
- (4) The Applicant shall meet the following eligibility conditions for empanelment in the panel of Auditors: -
 - (a) if it is a company registered under the Companies Act, 2013, OR an LLP registered under the Limited Liability Partnership Act, 2008, OR a Partnership Firm registered under the Partnership Act, 1932, OR a proprietorship firm registered with ICAI as an audit firm;

- (b) it has, in the immediate two preceding financial years, a minimum average annual turnover of Rupees Fifty Lakhs only (Rs. 50,00,000/-);
- (c) it has a minimum experience of one year², either on its own or through any of its partners/employees, in:-
 - (i) audit of Digital Addressable System (DAS) [Subscriber Management System (SMS)/ Conditional Access System (CAS)] (technical and/or subscription) of distributors; or
 - (ii) audit of billing and metering and/or payment and prepaid charging system involving the use of software tools and/or Banking IT system;

Note: Experience of statutory/internal(financial)/internal audit/concurrent audit/risk based internal audit/Revenue audit/ Management audit/Information system audit/IFC Audit/Accounting taxation & GST Consultancy/stock audit/review of book of accounts/audit of consumer accounts/ special audit of accounts/ audit of SMS of various distributor mapped in software/ review of billing and metering/ review of payment and prepaid charging system involving the use of software tools/IT Audit of NBFC/migration audit and similar audits, will not be considered as relevant experience required as per this EoI. However, 'Revenue assurance audit' and 'Audit related to Business analytics using IT systems' may be considered as relevant experience required as per this EoI.

- (d) it has at least three full-time professionals from amongst Chartered Accountant (CA)/Company Secretary (CS)/Cost Accountant (CoA)/Graduate Engineer, and at least one of the three professionals should be a Chartered Accountant (CA)/ Company Secretary (CS)/ Cost Accountant (CoA). Such professionals should be full-time partners or employees working with the Applicant since at-least six (6) months prior to the date of submission of proposal. In addition, it should also have professional(s) proficient in technical audit and having knowledge of Digital Addressable System of DPOs;
- (e) the Applicant or any of its professionals shall not have been disqualified or blacklisted by any department of any State Government/Central Government or any Bank or Financial Institution or any statutory body or any professional body. Further, the Applicant or any of its professionals should not have been held guilty of criminal misconduct at any point in time;
- (f) the Applicant should be well-versed with the broadcasting and distribution industry and should be proficient in understanding the network head-end setup, customer and system lifecycle knowledge and integration of customer details in SMS and CAS;
- (g) the Applicant should be independent of broadcasting service providers and should not have any direct or indirect involvement or interest in the design, construction, operation, or maintenance of software such as CAS/SMS/Middleware/Electronic

² Experience from 2020 onwards shall only be considered.

Programme Guide (EPG) or hardware/electronic devices used in digital addressable systems of a service provider. Further, neither any director/partner/key managerial personnel of the Applicant nor any of its audit personnel should have held in the last one year or be currently holding a similar position in a company which is involved in the business of broadcasting and distribution activities. The applicant shall submit an undertaking to this effect along with the proposal.

- (5) The proposal in the format given in **Appendix-I** and complete in all respects should be submitted in a sealed envelope to Senior Research Officer (B&CS), Telecom Regulatory Authority of India (TRAI), 4th to 7th Floor, Tower-F, World Trade Centre, Nauroji Nagar, New Delhi - 110029. The empanelment process shall be on a quarterly rolling basis³. An Applicant shall apply only once till TRAI informs it about acceptance/rejection of its proposal. TRAI will inform all the Applicants whether they have been empanelled, or their application has been rejected. An Applicant once rejected shall not be eligible to re-apply till twelve (12) months from the date of intimation of such rejection.

Sapna / 26/8/2025

(Sapna Sharma)
Joint Advisor (B&CS)

³ The proposals received on or before the last date of each quarter ending March, June, September and December shall be considered for empanelment in subsequent quarter.

SECTION-II

Instructions to Applicants

- 1) The procedure for submission of proposal for empanelment as Auditors, the procedure for selection of auditors, and the terms & conditions of empanelment are contained in this Document seeking Expression of Interest, which comprise the following: -

Section-I	:	Notice Inviting Proposals
Section-II	:	Instructions to Applicants
Section-III	:	Terms of Reference
Section-IV	:	Migration of empanelled auditors
Appendix-I	:	Format for submitting proposal
Appendix-II	:	List of CA/CS/Cost Accountant/Professional(s)
Appendix-III	:	Undertaking – Clause by Clause Compliance
Appendix-IV	:	Undertaking – Independence
Appendix-V	:	Undertaking – Blacklisting
Appendix-VI	:	Undertaking – Proficiency
Appendix-VII	:	Evaluation Criteria
Appendix-VIII	:	Proforma of Performance Bank Guarantee
Appendix-IX	:	Details of TRAI's offices where request for continuation/extension needs to be submitted by existing empanelled Auditors
Appendix-X	:	Format of certificate showing Applicant's average annual turnover

- 2) The proposals for empanelment shall be submitted by the Applicant as per the format prescribed at **Appendix-I**.

- 3) The Applicant shall provide the contact details with name, designation, address, telephone number, including mobile number, fax number and e-mail ID of its authorized signatory for correspondence by TRAI. After empanelment, the empanelled Auditor shall keep the said name, address and other details updated in TRAI records, as and when there is any change, for reference and contact of the service providers.
- 4) The proposal in the format prescribed in **Appendix-I** should be accompanied with the list of CA/CS/Cost Accountant/Professionals as per the format prescribed at **Appendix-II**.
- 5) Along with the proposal for empanelment, the Applicant shall submit to TRAI an undertaking/certificate confirming clause by clause compliance, signed by its authorized signatory, of its acceptance of all the conditions/clauses of this Expression of Interest as per the format prescribed at **Appendix-III**.
- 6) The Applicant shall submit its proposal, complete in all respects, in a sealed envelope, along with all the necessary information and documents, by the due date. The proposal shall be submitted along with non-refundable processing fee of rupees five thousand only (Rs. 5,000/-) in the form of Demand Draft (DD) from a scheduled bank in the name of “Telecom Regulatory Authority of India” payable at New Delhi. Incomplete proposals and/or the proposals not accompanied with the processing fee shall be summarily rejected.
- 7) The Applicant shall bear all costs incurred in connection with participation in the EoI process, including, but not limited to, costs incurred in conduct of informative and other diligence activities, participation in meetings/discussions/presentations, preparation of proposal, in providing any additional information required by TRAI to facilitate the evaluation process and all such activities related to the EoI process. The Authority will in no case be responsible for or liable for those costs, regardless of the conduct or outcome of the EoI process.
- 8) The Auditor selected for empanelment shall be required to submit a Performance Bank Guarantee (“PBG”) of an amount as specified rupees, as per Proforma at **Appendix-VIII**, in the name of “Telecom Regulatory Authority of India”. The PBG shall be kept valid during the period of empanelment and six months beyond the last date of empanelment. In case the selected firm fails to furnish required PBG within the prescribed timeframe, the offer of empanelment shall be treated as withdrawn.

PBG to be submitted for empanelment shall be as below:

- Category A - Rupees Five lakh (Rs. 5,00,000/-) only
- Category B - Rupees Three lakh (Rs. 3,00,000/-) only
- Category C - Rupees Two lakh (Rs. 2,00,000/-) only

- 9) TRAI reserves the right to cancel this notice for empanelment or reject any or all of the proposals, without assigning any reason.

SECTION-III

Terms of Reference (ToR) for Empanelment of Auditors to carry out Audit of Digital Addressable Systems

A. Scope of Work:

The scope of work is as under:-

- (a) audit of the addressable system of DPOs as per the provisions contained in the Interconnection Regulations, 2017, as amended from time to time;
- (b) the conduct of audit in accordance with the Audit Manual, or as may be prescribed;
- (c) submission of audit report to the concerned service provider(s) on completion of every audit, along with a certificate of Auditor, as may be prescribed.

Note: TRAI shall not be liable to pay the audit fee, if any. The audit fee for conducting audit shall be payable by the concerned service provider(s).

B. Formation and Validity of the Panel

- 1) TRAI shall select the panel of Auditors based on the criteria for shortlisting/evaluation detailed at **Appendix-VII**.
- 2) The period of empanelment shall normally be two (2) years from the date of empanelment of the Auditor.
- 3) The Authority reserves the right to extend the empanelment for further period, on request of the Auditor, and after assessment of their audit performance during the period of empanelment, as per the terms and conditions of the empanelment. While granting extension to an auditor, for the purpose of categorization of auditors (as per criteria mentioned in Section-I), TRAI may take into consideration the total number of audits performed by an auditor in the last five calendar years and the current year.
- 4) TRAI reserves the right to accept or reject any proposal without assigning any reason. Further, TRAI reserves the right to review, reduce or increase the number of Auditors in the panel at any time.

C. Reporting Requirement:

The Auditor shall submit a report to TRAI about the details of audits, as per the format and frequency prescribed by TRAI from time to time. Non-submission of report by the Auditor may lead to cancellation of empanelment after giving an opportunity of hearing.

D. Confidentiality:

- 1) The Auditor shall treat all the information provided by the service provider as confidential and shall not share such information without the written approval of the service provider. However, the auditor shall be bound to provide such information on demand to TRAI or its authorized representative(s).
- 2) The Auditor shall enter into necessary confidentiality agreements with the service provider to the satisfaction of the service provider.

E. Other Terms and Conditions

- 1) The Auditor shall adhere to the scope of work given in this document and the Interconnection Regulations, 2017.
- 2) The Auditor and its staff/audit personnel must carry out the tasks with the highest degree of professional integrity and technical competence. They must be free from all pressures and inducements, particularly financial, which might influence their judgment or the results of any assessment, especially from people or groups of people with an interest in such results.
- 3) The Auditor shall guarantee the impartiality of inspection staff/audit personnel. Their remuneration must not depend on the number of assessments carried out or on the results of such assessments.
- 4) The Auditor shall maintain, at all times during its period of empanelment, necessary office set up and adequate personnel to ensure proper deployment for the timely completion of the assignments.
- 5) The Auditor shall not sub-contract the audit work assigned to it.
- 6) In case any information/documents submitted by the Auditor to TRAI are found to be incorrect or false or misleading, the Auditor shall be removed from the panel immediately. In addition, the Auditor and the professionals deployed for the said

audit shall be liable for appropriate action, in accordance with the applicable statutory provisions or professional rules. TRAI may, at its discretion, blacklist and/or bar such an Auditor from re-applying for empanelment for a period of two (02) years.

- 7) The empanelment shall be subject to unconditional acceptance of the terms and conditions of this document.
- 8) The Auditor shall comply with all the instructions, guidelines, etc. issued by TRAI, from time to time, for the purpose of conducting the audit of the Digital Addressable Systems of service providers and for reporting thereof.
- 9) The Auditor shall not undertake an audit of an addressable system of any service provider for whom he is also the statutory auditor or internal auditor or concurrent auditor or where he is the consultant to the service provider or has any relation with such service provider.
- 10) The Auditor shall not undertake an audit of an addressable system of any service provider consecutively for more than three (3) years.
- 11) TRAI may call the Auditor for meetings/presentations for seeking/providing clarifications or for reviewing the progress of audit. The Auditor shall attend such meetings/presentations at their own expense.
- 12) The Auditor shall indemnify and hold TRAI harmless against any claims, demands, disputes or judgment of any nature brought against TRAI and arising out of the services provided by the Auditor to the service provider under this agreement. TRAI shall be entitled to get the monetary loss suffered by it, if any, reimbursed by the Auditor. TRAI may also, at its discretion, remove the Auditor from the panel in such circumstances, without prejudice to the obligation of the Auditor under this clause, which shall survive even after the removal of Auditor from the panel.
- 13) In case of disputes/clarifications arising out of this document, the decision of TRAI shall be final and binding on the Auditor.
- 14) The Auditor shall comply with and be governed by the laws of India for the time being in force.
- 15) All the documents required to be submitted along with this Expression of Interest shall be in English or duly translated in English with proper authentication.

- 16) In case of any misconduct or negligence by the Auditor arising out of the services provided by it to the service provider, the Auditor will be solely responsible for any consequences. However, TRAI reserves the right to take any action against the Auditor, in such circumstances.
- 17) Without prejudice to its rights to terminate the empanelment and to pursue any other remedy available to it under the law, TRAI may forfeit the Performance Bank Guarantee in case –
- (i) the Auditor fails to carry out audit as per the terms and conditions specified in this EoI and/or offer for empanelment to carry out audit of Digital Addressable Systems; or
 - (ii) the audit is not conducted in accordance with provisions of the Interconnection Regulations, 2017 and the Audit Manual; or
 - (iii) the audit report contains information, which is found to be misleading, contradictory, factually incorrect or materially wrong; or
 - (iv) any other non-compliance mentioned in subsequent paragraphs.
- 18) In case it is found that the Auditor has failed to carry out audit as per the terms and conditions specified in the EoI document and/or offer for empanelment to carry out audit of DAS (e.g. delay in final report, quality of report, incorrect/false/misleading/factual error in the report, sub-contracting of audit, negligence in audit, etc.), the Auditor may be liable for penal action depending upon severity of non-compliance, such as:
- Warning;
 - Financial penalty up to rupees one lakh only (Rs. 1,00,000/-) for each audit in which non-compliance is observed;
 - Downgrading the category of Auditor;
 - Dis-empanelment, PBG forfeiture and debarring from TRAI empanelment for two (2) years; or
 - Dis-empanelment, PBG forfeiture and blacklisting for two (2) years.
- 19) Provided that before taking any action against an Auditor, the concerned Auditor will be given a reasonable opportunity of being heard. In this regard, the decision of TRAI shall be final and binding on the auditor.
- 20) In case any significant misconduct or serious negligence is found, TRAI reserves the right to report the matter at any time to any Government agency or department/statutory body/Institute of Chartered Accountants of India (ICAI)/Institute of Cost Accountants of India (ICMAI)/Institute of Company Secretaries of India (ICSI) or any other concerned professional/statutory body.

- 21) TRAI reserves the right to review the performance of the Auditor periodically and take appropriate action as deemed fit. TRAI also reserves the right to publish the action taken against any Auditor on its website.
- 22) The courts at New Delhi/ Delhi shall alone have jurisdiction to decide any dispute arising out of this EoI and the agreement which may be entered into by TRAI with the empanelled Auditor.
- 23) In the event of any dispute arising between TRAI and the Auditor, the matter shall be referred to the Secretary, TRAI who may himself act as sole arbitrator or may name as sole arbitrator an officer of TRAI, notwithstanding the fact that such officer has been directly or indirectly associated with EoI process or the agreement that may be signed between TRAI and the empanelled Auditor. The Auditor shall not be entitled to raise any objection to the appointment of such officer of TRAI as the sole arbitrator. The provisions of the Arbitration and Conciliation Act, 1996 and the rules made thereunder from time to time, shall apply to such arbitration. The award of the arbitrator shall be final and binding on both the parties. The parties expressly agree that the seat and venue of the arbitration proceedings shall be New Delhi and the language of arbitration shall be English.

SECTION-IV

Migration of empanelled Auditors

1. The Auditors, already empanelled as on the date of issue of this notice need not apply afresh. Such Auditors may submit a request on their letterhead, signed and stamped by authorised signatory, for continuation/extension of empanelment to the concerned TRAI's office (Appendix-IX), within three (3) weeks of this Notice inviting proposals i.e. latest by 15.09.2025, provided the Auditors meet the eligibility criteria specified in this EoI, including minimum average annual turnover requirement.
2. Such a request for continuation/extension of empanelment shall be accompanied by the following information/documents:
 - a. information pertaining to the number of audits conducted during the last five calendar years and the current year;
 - b. acceptance of the terms and conditions contained in this Notice; and
 - c. certifying that the Auditor meets the eligibility criteria specified in this EoI.

Category of the Auditor may be fixed based on the claim of the Auditor, however, TRAI reserves the right to seek the work completion certificates issued by the broadcasters/DPOs, to the Auditor, at any later stage for verification. If it is found that claim of number of audits conducted by the Auditor is not substantiated by the work completion certificates, appropriate action may be taken by TRAI including downgrading the category of Auditor.

3. TRAI shall examine the request and may consider such request for continuation/extension on merits. The decision of TRAI in this regard shall be final.
4. In case the empanelled Auditors fail to submit their willingness and acceptance of terms and conditions contained in this Notice within the prescribed deadline, their empanelment shall stand terminated on 31st December 2025, irrespective of the validity of their empanelment.
5. In case continuation/extension of empanelment is allowed, the Auditor shall be required to submit PBG in the proforma prescribed in this EoI.

FORMAT FOR SUBMITTING PROPOSAL

1. Name of the Applicant:
2. Registered Address:
3. Please state whether the Applicant is company or partnership firm or LLP or a proprietorship firm registered with ICAI as audit firm. [Please attach certified copy of registration or Memorandum of association or Partnership deed, signed and stamped on all pages (having evidence of number of years for which the Applicant has been in operation), as per the checklist attached]:
4.
 - a) Please state whether the Applicant has at least three full-time professionals from among Chartered Accountant (CA)/Company Secretary (CS)/Cost Accountant (CoA): (Yes/No)
 - b) Please also state whether the Applicant has professionals proficient in technical audit and having knowledge of Digital Addressable System of DPO: (Yes/No)
[Please provide documentary evidence containing the details of the professionals as above engaged by the Applicant on its letterhead as per **Appendix-II** of EoI, signed and stamped by the Applicant/authorized person. Please provide copy of certificate in respect of educational qualification of such professionals, and self-declaration, signed and stamped by the Applicant/authorized person, as per the checklist attached]
5. The average annual turnover of the Applicant for the preceding two (2) financial years. [Please state average annual turnover of the Applicant for the immediate last two (2) financial years and enclose documentary evidence signed and stamped by a Chartered Accountant (CA) and countersigned by the Applicant/authorized person in the format given in Appendix - X, as per the checklist attached]:
6. The no. of years for which the Applicant has experience⁴, either on its own or through any of its partners/employees, in the following:
 - (a) Audit of Digital Addressable System (DAS) [SMS/CAS] (technical and/or subscription) of distributors:

And/Or

⁴ Experience from 2020 onwards shall only be considered.

- (b) Audit of billing and metering and/or payment and prepaid charging system involving the use of software tools and/or Banking IT system:

[Please attach documentary evidence in this regard, as per the checklist attached]

7. Please state if any DAS [SMS/CAS] (technical and/or subscription) audits of DPO have been undertaken by the Applicant. [If yes, please provide the number of audits undertaken as below, and documentary evidence in this regard, as per the checklist attached]:

Table1

Calendar Year	Number of audits conducted
2020	
2021	
2022	
2023	
2024	
2025	

8. Please state the number of full-time professional(s) engaged by the Applicant who have experience in DAS [SMS/CAS] (technical and/or subscription) audits. [Please attach documentary evidence in this regard, as per the checklist attached]:
9. Please state whether the Applicant is independent of broadcasting service providers. [Please attach an undertaking signed by the Applicant/authorized person on the Applicant's letterhead, as per **Appendix-IV**. Please refer to the checklist attached]:
10. Please state whether the Applicant has been disqualified or blacklisted by any department of any State Government/Central Government or any Bank or Financial Institution or any statutory body or any professional body. [Please attach an undertaking signed by the Applicant/authorized person, as per **Appendix-V**. Please refer to the checklist attached]:
11. Please state whether the Applicant is well-versed with the broadcasting and distribution industry and is proficient in understanding the network head-end setup, customer and system life cycle knowledge and integration of customer details in SMS and CAS. [Please attach an undertaking signed by the Applicant/authorized person, as per **Appendix-VI**. Please refer to the checklist attached]:
12. Please state whether the Applicant accepts all the conditions/clauses of this EoI. [Please provide a certificate confirming clause by clause compliance, signed by

Applicant/authorized person, as per **Appendix-III**. Please refer to the checklist attached]:

13. Please state whether the Applicant has branch offices in Delhi (including NCR area), Mumbai (including Greater Mumbai, Vasai, Kalyan), Chennai, Kolkata or any other city, as per the checklist attached:
14. Please provide the name, designation, address, telephone number, fax number and e-mail ID of the authorized signatory of the Applicant for correspondence by TRAI and service providers.
15. Please state whether you have applied for empanelment to carry out DAS audit earlier, in any of the Regional offices of TRAI or TRAI Head Office, New Delhi. Please mention the date of TRAI's letter if your application had been rejected.

(Signature of Authorized Signatory)

Name and Designation

Place:

Date:

Checklist

1. Requirements of Point No. 3 of the format above: -
 - (i) Please inform whether you are a company or partnership firm or LLP or a proprietorship firm registered with ICAI as an audit firm
 - (ii) Please attach certified copy of registration or Memorandum of association or Partnership deed, signed and stamped on all pages (having evidence of number of years in operation of the Applicant).
2. Requirements of Point No. 4 of the format above: -
 - (i) Please explicitly state whether you meet the criteria at clause B (4) (d) of Section-I of this EoI.
 - (ii) Please provide complete information of the employees on the Applicant's letterhead, signed and stamped by the Applicant, as per **Appendix-II**(both A and B).
 - (iii) Please provide copy of certificate in respect of educational qualification of the three full-time professionals CA/CS/CoA (at least one of them should be CA/CS/CoA), signed and stamped by the Applicant.
 - (iv) Please provide self-declaration in respect of professional(s) having proficiency in technical audit and having knowledge of Digital Addressable System.
3. Requirements of Point No. 5 of the format above: -
 - (i) Please explicitly state whether you meet the above-mentioned criteria of Point No. 5.
 - (ii) Please provide annual turnover for the immediate last two (2) financial years.
 - (iii) Please provide a certificate of average annual turnover of the Applicant for the immediate last two (2) financial years - signed and stamped by a Chartered Accountant (CA) and counter signed by the Applicant/authorized person as per format specified in **Appendix - X**.
4. Requirements of Point No. 6 of the format above: -
 - (i) Please explicitly indicate whether the Applicant has experience, either on its own or through any of its partner/employee of (i) at least one (1) year in the audit of Digital Addressable System (DAS) [SMS / CAS] (technical and/or subscription) of DPOs; or (ii) at least one (1) year in the audit of billing and metering and/or payment and prepaid charging system involving the use of software tools and/or Banking IT system.
 - (ii) (a) Please explicitly provide the experience in terms of number of years, in case of audit of Digital Addressable System (DAS) [SMS/CAS] (technical and/or subscription) of DPOs, signed and stamped by the Applicant/authorized person.
AND/OR
(b) Please explicitly provide the experience in terms of number of years, in case of Audit of billing and metering and/or payment and prepaid charging system involving the use of software tools and/or Banking IT system, signed and stamped by the Applicant/authorized person.

- (iii) Please provide copy of work completion certificates issued by the agencies for whom the audit was done, stating the relevant experience in terms of number of years (signed and stamped by the Applicant/authorized person), or the original Certificate issued by the broadcasters/DPOs, or by the agencies on their letterhead for whom the audit was done, stating the relevant experience in terms of number of years (signed and stamped by the Applicant/authorized person).

Note: Experience of statutory/internal(financial)/internal audit/concurrent audit/risk based internal audit/Revenue audit/ Management audit/Information system audit/IFC Audit/Accounting taxation & GST Consultancy/stock audit/review of book of accounts/audit of consumer accounts/ special audit of accounts/ audit of SMS of various distributor mapped in software/ review of billing and metering/ review of payment and prepaid charging system involving the use of software tools/IT Audit of NBFC/migration audit and similar audits, will not be considered as relevant experience required as per EoI. However, 'Revenue assurance audit' and 'Audit related to Business analytics using IT systems' may be considered as relevant experience required as per this EoI

5. Requirements of Point No. 7 of the format above: -

- (i) Please provide number DAS [SMS/CAS] (technical and/or subscription) audits of DPOs undertaken by the Applicant.
- (ii) Please provide a copy of work completion certificate issued by the agency for whom the audit was done regarding the relevant experience (signed and stamped by the Applicant/authorized person), or the original Certificate issued by the broadcasters/DPOs, regarding the relevant experience (signed and stamped on the broadcaster's/DPO's letterhead).

Clarification: Work completion certificate is required to be submitted for each audit conducted claimed in the table 1 of point no 7.

6. Requirements of Point No. 8 of the format above: -

- (i) Please explicitly state the number of full-time professionals with experience in DAS [SMS/CAS] audit of DPO, signed and stamped by the Applicant on its letterhead.
- (ii) Please attach certificate from the broadcaster/DPOs (signed and stamped on their letterhead) mentioning the name of the professionals engaged in DAS [SMS/CAS] audit of DPO.
- (iii) Please indicate if any of your professionals has been trained in any reputed institution which has more than three (3) years of experience of conducting DAS [SMS/CAS] audits. If yes, please indicate the number of such professionals.

7. Requirements of Point No. 9 of the format above: -

- (i) Please provide an undertaking as per **Appendix-IV**.
- (ii) The undertaking should be signed and stamped on the Applicant's letterhead.

- (iii) No change in the specified language will be accepted.
8. Requirements of Point No. 10 of the format above: -
- (i) Please provide an undertaking as per **Appendix-V**.
 - (ii) The undertaking should be signed and stamped on the Applicant's letterhead.
 - (iii) No change in the specified language will be accepted.
9. Requirements of Point No. 11 of the format above: -
- (i) Please provide an undertaking phrased as per **Appendix-VI**.
 - (ii) The undertaking should be signed and stamped on the Applicant's letterhead.
 - (iii) No change in the specified language will be accepted.
10. Requirements of Point No. 12 of the format above: -
- (i) Please provide an undertaking phrased as per **Appendix-III**.
 - (ii) The undertaking should be signed and stamped on the Applicant's letterhead.
 - (iii) No change in the specified language will be accepted.
11. Requirements of Point No. 13 of the format above: -
- (i) Please provide the names of the cities in which the Applicant has branch offices.
12. Please submit, along with the proposal, a non-refundable processing fee of Rs. 5,000/- in the form of Demand Draft (DD) from a scheduled bank in the name of "Telecom Regulatory Authority of India", payable at New Delhi.

Appendix-II

A. LIST OF CA/CS/COST ACCOUNTANT

Sl. No.	Name	Designation	Whether professional is a CA/CS/CoA	Whether full-time employees/ partners	Date of Appointment	PF No./ UAN/ Gross Salary	Remarks

B. LIST OF PROFESSIONALS PROFICIENT IN TECHNICAL AUDIT AND HAVING KNOWLEDGE OF DIGITAL ADDRESSABLE SYSTEM OF DISTRIBUTION PLATFORM OPERATORS

Sl. No.	Name	Whether full-time employees/ part-time/partner/associate	Proficiency in technical audit and having knowledge of Digital Addressable System of DPO (Yes/No)	Remarks

(Signature of Authorized Signatory)

Name and Designation

Place:

Date:

UNDERTAKING – CLAUSE BY CLAUSE COMPLIANCE

M/s. _____, certify that we accept all the conditions/ clauses of the Expression of Interest for “Empanelment of Auditors to carry out Audit of Digital Addressable Systems” issued by TRAI on _____ and shall ensure clause by clause compliance of this Expression of Interest.

(signed and stamped on the Applicant’s letterhead)

UNDERTAKING – INDEPENDENCE

M/s. _____ is independent of broadcasting service providers and does not have any direct or indirect involvement or interest in the design, development, operation or maintenance of software such as CAS/SMS/Middleware/EPG or hardware/electronic devices used in digital addressable systems of a service provider. Further, the directors/partners/key managerial personnel and the audit personnel of M/s. _____ have not held, in the last one (1) year, nor are they currently holding, a similar position in any company which is involved in the business of broadcasting and distribution activities.

(signed and stamped on the Applicant's letterhead)

UNDERTAKING – BLACKLISTING

M/s. _____ or any of its professionals have not been disqualified or blacklisted by any department of any State Government/Central Government or any Bank or Financial Institution or any statutory body or any professional body. Further, M/s. _____ or any of its professionals have not been held guilty of criminal misconduct at any point in time.

(signed and stamped on the Applicant's letterhead)

UNDERTAKING – PROFICIENCY

M/s. _____ is well-versed with the broadcasting and distribution industry and is proficient in understanding the network head-end setup, customer and system lifecycle knowledge and integration of customer details in SMS and CAS.

(signed and stamped on the Applicant's letterhead)

Appendix–VII

EVALUATION CRITERIA FOR EMPANELMENT

The following list of parameters shall form the basis for examination and evaluation of the proposals for short-listing of Applicants for empanelment.

Sl. No	Criteria	Range	Points	Maximum Points
1.	No. of years in operation	Upto 2 years	10	20
		2 – 4 years	15	
		Above 4 years	20	
2.	Average annual turnover for the last two financial years	Rs.50 Lakhs – 1 Crore	10	20
		Above Rs. 1 Crore – 2 Crores	15	
		Above Rs. 2 Crores	20	
3.	Experience in the audit of SMS/CAS (technical and/or subscription) of distributors	1 year	10	30
		1 – 2 years	15	
		2 – 3 years	25	
		Above 3 years	30	
	AND/OR			
	Experience in audit of billing and metering and/or payment and prepaid charging system involving the use of software tools and/or Banking IT system.	1 year	5	
		1 – 2 years	10	
		2 – 3 years	15	
		Above 3 years	20	
4.	Number of professionals who have been trained in any reputed institution that has more than 3 years of experience of conducting DAS [SMS/CAS] audits	1 or more	8	20
	AND/OR			
	No. of full-time professionals who have experience in SMS/CAS (technical and/or subscription) audits	1	12	
		2	16	
		3 and above	20	

5.	Infrastructure and facilities	Branch offices in Delhi (including NCR area), Mumbai (including Greater Mumbai, Vasai, Kalyan), Chennai, Kolkata or any other city.	2 for each city	10
TOTAL POINTS				100

Eligible Applicants having secured 50 or more points would be considered for empanelment. The eligible Applicants may be invited to make a presentation at a date, time and location intimated by TRAI. The purpose of such presentation would be to allow the Applicants to present their technical proposal, approach and methodology and other key points in the proposals. TRAI reserves the right to seek clarifications to address any shortcomings/ ambiguities, for the purpose of ascertaining the eligibility.

TRAI's decision in this regard shall be final and binding and no further discussion/interaction will be held with the unsuccessful Applicants.

Appendix–VIII

PROFORMA OF PERFORMANCE BANK GUARANTEE

(To be stamped in accordance with the Stamp Act)

To

Telecom Regulatory Authority of India (TRAI),
4th to 7th Floor, Tower-F,
NBCC World Trade Centre,
Nauroji Nagar,
New Delhi-110029.

WHEREAS ----- (Name and address of the company/firm) (hereinafter called the “Auditor”) has undertaken, in pursuance of TRAI letter No. dated (hereinafter called “the offer for empanelment”) in respect of audit of the Digital Addressable Systems;

AND WHEREAS it has been stipulated by TRAI in the said offer for empanelment that the Auditor shall furnish a Bank Guarantee from a Scheduled Bank in India for the sum specified herein as security for compliance with its obligations in accordance with the offer for empanelment;

AND WHEREAS we (Insert name and address of Bank) have agreed to give the Auditor such a Bank Guarantee;

NOW THEREFORE we (Insert name of Bank) hereby affirm that we are the Guarantors and responsible to you, on behalf of the Auditor, up to a total of Rupees _____ Lakh (Rs. _____/-) only, and we hereby unconditionally, irrevocably and without demur undertake to immediately pay you, upon your first written demand and without cavil or argument, any sum or sums within the limits of Rupees _____ - Lakh (Rs. _____/-) only (amounts of guarantee) as aforesaid without your needing to prove or to show grounds or reasons for your demand for the sum specified therein.

We (Insert name of Bank) hereby waive the necessity of your demanding the said debt from the Auditor before presenting us with the demand.

We (Insert name of Bank) further agree that no change or addition to or other modification of the terms of the offer for empanelment or of the works to be performed there-under as specified by TRAI through any other document, shall in any way release us from any liability under the guarantee and we hereby waive notice of any such change, addition or modification.

We (Insert name of Bank) further agree that the guarantee herein contained shall remain in full force and effect till the validity mentioned herein below, that would be taken for the performance of the assignment under the offer for empanelment and that it shall continue to be enforceable till all the dues of TRAI (including any penalty imposed in accordance with the terms of empanelment), by virtue of the said offer for empanelment have been fully paid and its claims satisfied or discharged and till TRAI, accordingly, discharges this guarantee.

We (Insert name of Bank) lastly undertake not to revoke this guarantee during its currency except with the previous consent of TRAI in writing.

This guarantee shall be valid upto and including the day of The pendency of any dispute or arbitration or other proceedings shall not affect this guarantee in any manner.

Dated, the.....day of2025

SIGNATURE AND SEAL OF THE
AUTHORISED OFFICER OF THE BANK
Name & Designation of the Officer-----
NAME OF BANK -----
ADDRESS -----

DATE -----

Note: The stamp papers of appropriate value shall be purchased in the name of the Bank, who issues the 'Bank Guarantee'.

Appendix–IX

DETAILS OF TRAI'S OFFICES WHERE REQUEST FOR CONTINUATION/EXTENSION NEEDS TO BE SUBMITTED BY EXISTING EMPANELLED AUDITORS

Sl. No.	Level of Empanelment	Name of the Zone/Special Area	Contact details of the TRAI's Official to whom proposal needs to be sent in hard copy
1.	All-India	All-India	Senior Research Officer (B&CS), TRAI 4 th to 7 th Floor, Tower-F, World Trade Centre, Nauroji Nagar, New Delhi - 110029 [Email- interconnect-bcs@trai.gov.in]
2.	Zonal	North	Advisor, TRAI RO-Delhi 4 th to 7 th Floor, Tower-F, World Trade Centre, Nauroji Nagar, New Delhi – 110029 [Email: jtadv-rodelhi@trai.gov.in]
3.	Zonal	Central	Advisor, TRAI, RO-Bhopal, Telecom Museum Building, Near Arera Telephone Exchange, Arera Hills, Bhopal, Madhya Pradesh – 462004 [Email- adv.bhopal@trai.gov.in ; traibhopal@gmail.com]
4.	Zonal	West	Advisor, TRAI, RO-Jaipur, South Block, Admin Building, Jhalana Doongri, 1st Floor, Jaipur, Rajasthan – 302004 [Email- adv.jaipur@trai.gov.in ; traijaipur@gmail.com]
5.	Zonal	East	Advisor, TRAI, RO-Kolkata, Bharat Bhawan, 1st Floor, 3-C.R. Avenue, Kolkata, West Bengal – 700072 [Email- adv.kolkata@trai.gov.in ; traikolkata@gmail.com]
6.	Zonal	South-West	Advisor, TRAI, RO-Bangalore Telephone House, Raj Bhawan Road, Bangalore, Karnataka – 560001 [Email- adv.bengaluru@trai.gov.in ; traibangalore@gmail.com]
7.	Zonal	South	Advisor, TRAI, RO-Hyderabad, 6th Floor, Doorsanchar Bhawan, Nampally Station Road, ABIDS, Hyderabad, Telangana – 500001 [Email- advisortraihyd@gmail.com]
8.	Special Areas	NER	Advisor, TRAI, RO-Kolkata, Bharat Bhawan, 1st Floor, 3-C.R. Avenue, Kolkata, West Bengal – 700072 [Email- adv.kolkata@trai.gov.in ; traikolkata@gmail.com]
9.	Special Areas	J&K and Ladakh	Advisor, TRAI RO-Delhi 4 th to 7 th Floor, Tower-F, World Trade Centre, Nauroji Nagar, New Delhi – 110029 [Email: jtadv-rodelhi@trai.gov.in]
11.	Special Areas	A&N	Advisor, TRAI, RO-Kolkata, Bharat Bhawan, 1st Floor, 3-C.R. Avenue, Kolkata, West Bengal – 700072 [Email- adv.kolkata@trai.gov.in ; traikolkata@gmail.com]

Sl. No.	Level of Empanelment	Name of the Zone/Special Area	Contact details of the TRAI's Official to whom proposal needs to be sent in hard copy
12.	Special Areas	Lakshadweep & Minicoy	Advisor, TRAI, RO- Bangalore Telephone House, Raj Bhawan Road, Bangalore, Karnataka – 560001 [Email- adv.bengaluru@trai.gov.in ; traibangalore@gmail.com]

**FORMAT OF CERTIFICATE SHOWING APPLICANT’S AVERAGE
ANNUAL TURNOVER**

(To be issued on letter-head of the Chartered Accountant)

Dated:

Certificate of Annual Turnover

It is certified that we have examined the books of accounts of M/s _____ (name and address of the bidder) _____ and the average annual turnover of the company/firm/entity is not less than Rs. _____ Rupees _____) during the last two (2) financial years.

The details of the annual turnover are as under:

Sl. No.	Particulars	FY (Year-I)	FY (Year-II)
1.	Total Annual Turnover of M/s _____		

(Signature of CA)

Counter signed by Applicant/authorised person

Name of the CA:

Seal:

Important Notes:

- (i) The above data should relate only to the Applicant who has submitted the proposal.
- (ii) In the above table, FY means Financial Year i.e. a period from 1st April of preceding year to 31st March of the succeeding year.
