

DAS Audits – Broadcasters' perspective



**Indian Broadcasting
& Digital Foundation**

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TRAI REGULATORY FRAMEWORK: BROADCASTER PERSPECTIVE

Regulatory Framework Overview

TRAI regulations govern broadcaster and Distribution Platform Operator relationships, ensuring fair access and compliance.

Subscriber Transparency and Revenue Assurance

Compliance ensures transparent subscriber reporting and revenue assurance to prevent leakage and discrepancies.

Audits and Compliance Monitoring

Regulation 15(1) audits validate subscriber declarations and operational controls, identifying risks and weaknesses.

Challenges and Risk Areas

Recurring challenges in audit reports guide broadcasters to improve controls and strengthen agreements.

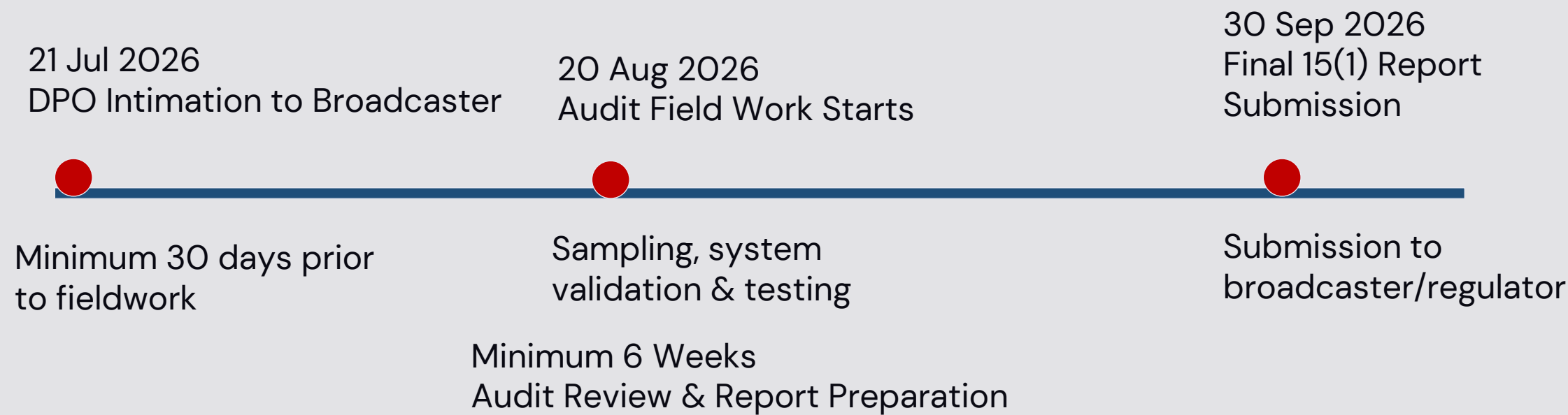
TRAI AUDIT REQUIREMENTS FOR DPOS

- **Mandatory Annual Audit:** Applicable to DPOs with an active subscriber base of >30,000 subscribers as of the last day of the preceding financial year.
 - **Audit Objective:** To validate the accuracy, completeness, and correctness of Monthly Subscription Reports (MSRs) shared with broadcasters.
 - **Submission Deadline:** Audit report and annexures must be shared with broadcasters by 30 September every year.
 - **Exemption:** DPOs with <30,000 subscribers are exempt; however, broadcasters may conduct an audit at their own cost after notifying the DPO.
 - **Regulation 15(2):** Broadcasters may seek corrective action for material discrepancies observed in the audit report and may approach TRAI if the issues remain unresolved.
 - **Non-submission of Audit Report:** If the audit report is not received by 30 September, broadcasters may initiate an audit under Regulation 15(2) after informing the DPO.
 - **Audit Completion Timeline:** Such broadcaster-initiated audits must be completed within **five months** from 30 September of the relevant financial year.
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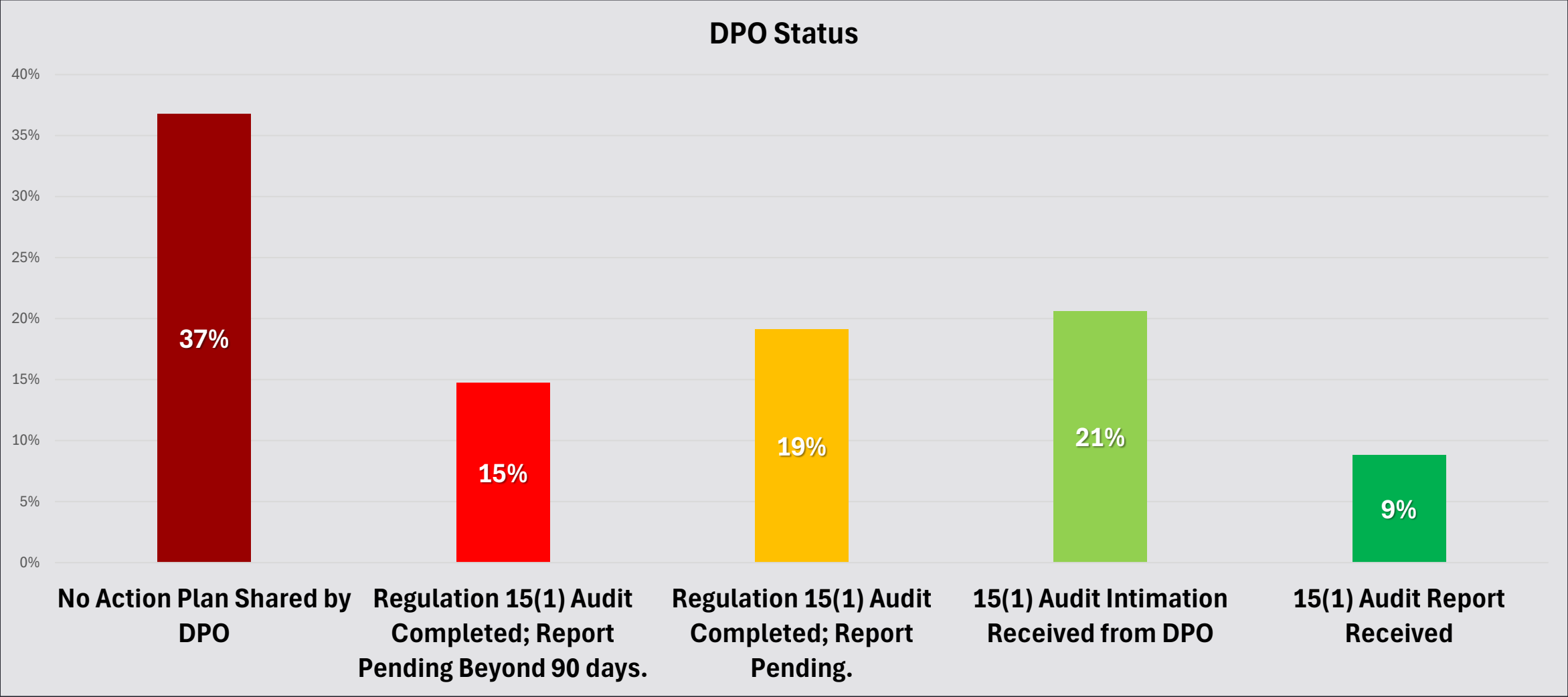
To Achieve Timely Completion of the Regulation 15(1) Audit, Stakeholders Must Ensure the Following:

To Meet TRAI Regulation Compliance:

- DPO to notify broadcaster at least 30 days before audit commencement.
- Auditor should have a minimum six-week period for field verification, ground sampling, management discussion and report finalization.
- Statutory target submission: 30 September 2026.



OVERVIEW OF DPOS WITH MORE THAN 30,000 ACTIVE SUBSCRIBERS





KEY OBSERVATIONS FROM DPO AUDIT REPORTS

- Submitted MSR count often not independently validated or disclosed in audit reports
- Ground sample validation not performed comprehensively by the auditors
- Validation of broadcaster package channel composition reported by the DPO are analyzed based on the prevailing CAS/SMS configuration as on the audit date and not for the entire audit period.
- Lack of uniformity in audit report formats as per TRAI Regulations

MAJOR REGULATORY REQUIREMENTS FOR IPTV

- **TRAI may consider publishing a dedicated Audit Manual for IPTV Audits to provide a standardized framework, audit methodology, and compliance requirements for the industry.**
- **Unlike traditional DAS platforms, where Transport Stream (TS) recording and analysis tools are readily available for signal verification and audit purposes, IPTV platforms present significant challenges in field monitoring due to the absence of comparable TS capture mechanisms**
- **With Many DPOs initiating IPTV services, it is becoming increasingly important for auditors and stakeholders to develop a thorough understanding of IPTV architectures to adequately assess compliance, operational controls, and technical risks as there is a thin line difference in IPTV and other alternative technologies.**
- **Capacity building and upskilling of auditors is essential to enhance their understanding of IPTV architecture, associated technologies, and key risk areas, thereby enabling effective and comprehensive IPTV audits.**
- **Auditors may face difficulties in:**
 - **Capturing and retaining IPTV streams as audit evidence.**
 - **Verifying channel availability, content integrity, and service quality in real time.**
 - **Assessing QoS/QoE parameters from the subscriber perspective.**
 - **Validating subscriber entitlements and DRM-protected content in the field**



EMERGING RISKS & OPERATIONAL CHALLENGES

- Providing of TEC certification by DPOs.
- Broadcasters are not always informed of infrastructure (SMS, CAS, DRM, Middleware, STB and end-user devices) changes on a timely basis
- Need for mandatory enforcement of stipulation regarding notification of major platform changes within 7 days

Thank you