

**FORM FOR AVAILING INCENTIVES**  
**(Applicable for DPOs having valid and subsisting existing Subscription License Agreement with TV Today Network Limited for TVTN Channels)**

**Annexure C to Part I of Subscription License Agreement**

**INCENTIVES**

Date: \_\_\_\_\_

If the DPO intends to avail Incentive, please tick  against the box: YES  No

To enhance access to diverse content comprised in the TVTN Channels by the subscribers of Television Channels, TVTN is offering Incentives as per applicable Law to the DPO as set out herein below. TVTN believes that by availing these Incentives, the DPOs will have the ability to pass on the benefit of these Incentives to their subscribers and thus making access to STAR Channels more affordable.

Further, in order to cater to DPOs across platforms and geographies, STAR has designed the Incentives in a manner which enables them to avail combination of Incentives at their option so as to be eligible for Incentives at 15% subject to compliance of the terms set out hereunder.

By ticking against the Incentive opted by the DPO, the DPO represents and agrees that:

1. The DPO has gone through the Incentives offered by TVTN in its entirety and in true spirit and is desirous of availing the Incentives under this SLA.
2. The DPO shall be eligible for the opted Incentive by complying with the respective Incentive qualifying parameters and by providing Qualifying Reports in the formats set out in **Annexure C** to STAR who is the authorized agent of TVTN.
3. The DPO's compliance of the terms of this **Annexure C**, shall be in addition to DPO's compliance of the rest of the terms of this SLA.
4. On such compliance, the DPO shall share the Qualifying Reports with STAR for calculation of the applicable Incentives. Basis the calculations provided by STAR to DPO and subject to eligibility, TVTN through its authorized agent STAR shall intimate (emails permitted) the DPO of the entitled incentive value (Eligible Incentive Value) within 7 days from the receipt of Qualifying Report by STAR. On receipt of the same, DPO shall raise duly signed invoices (preferably digitally signed) in accordance with GST Laws towards the Eligible Incentive Value on TVTN within 3 days from date of receipt of said intimation from STAR. The DPO's invoice towards such Eligible Incentive Value shall refer to the GSTIN of TVTN included in the TVTN'S invoice towards Subscription Fee.
5. The Eligible Incentive Value payable by TVTN in respect of Incentives shall be exclusive of GST, cess, charges, levies, duties, or similar taxes, as applicable (unless the DPO has opted for the composition scheme in which case the Eligible Incentive Value will be inclusive of GST).
6. In due compliance of its obligations, DPO shall remit the GST so charged (if any) from TVTN, subject to a valid invoice / debit note, to the appropriate government authority and file GST returns as prescribed, within the statutory timelines, mentioning all appropriate and relevant information on the GSTN platform, which enables TVTN to claim timely credit (i.e., in its GST return for the month in which the invoice / debit note is raised on TVTN) of GST in the appropriate GST registration. In the event the credit of GST is not granted or denied to TVTN under its appropriate GST registration under applicable laws for non-payment of taxes charged to TVTN or on account of any non-compliance (including but not limited to non-filing of information, non-filing of returns, non-payment of appropriate GST to appropriate government)/incorrect submission of information on the GSTN platform), then the DPO shall rectify the said non-compliances/errors to ensure that TVTN gets the credit in the subsequent month. In the event, the non-compliance/ error is not rectified by the DPO as above, then TVTN shall have the right to set off such shortfall against the subsequent payments of the Eligible Incentive Value to the DPO or recover the amount of GST charged to it along with the interest, penalty and/or any other cost from the DPO. If the DPO is blacklisted or its compliance rating falls below the prescribed limit, tax charged by the DPO in the invoice would be paid by TVTN only after the credit is reflected on GSTN platform.

7. Eligible Incentive Value to be paid by TVTN shall be subject to deductions as prescribed under any applicable law including but not limited to GST and Income Tax Act, 1961.
8. If at any time during the course of this Agreement, the DPO registers itself as a "Casual Taxable Person" for the purpose of GST pursuant to its performance under this Agreement, then all invoices will be raised by the DPO on TVTN for incentives while it is validly registered as a "Casual Taxable Person".
9. If TVTN has already paid the Eligible Incentive Value and there is a decrease in the same, then DPO will issue to TVTN a credit note for the differential amount. The credit note should be issued in accordance with applicable Laws.
10. If there is an increase in Eligible Incentive Value due to provision of additional [services/goods], then the DPO will issue to TVTN a debit note for the differential amount. The debit note should be issued in accordance with applicable laws.
11. All invoices, credit notes and debit notes issued by the DPO on TVTN must set out the various taxes that are charged including but not limited to the GST and must be issued in accordance with the applicable laws and should be sent to TVTN within [7(seven)] days of issuance. If any invoice or debit note does not set out the taxes that are payable with respect to such invoice or debit note, then TVTN will not be required to pay any such taxes and such taxes will be borne by the DPO.
12. DPO shall nominate a person who will be single point of contact for TVTN for all communication regarding any discrepancy on GSTN reporting by DPO.
13. If any tax proceedings are initiated against either Party, in relation to the transaction contemplated under the SLA, the other Party shall fully co-operate by furnishing all information as available on timely basis as may be required by such Party, including but not limited to confirmation of booking/accrual of expense.
14. As and when there is any change in the GST rules, acts, regulations on input credit (which are available in public domain as on date of signing this SLA), the Parties shall discuss the provisions relating to the same and may enter into a further amendment, if required, to address each other's concerns in relation to such compliance.
15. The DPO shall not be entitled for any Incentive(s) in the event-
  - 15.1.1 The DPO fails to comply with any of the terms and conditions of the SLA and/or
  - 15.1.2 The DPO fails to meet any of the Incentive qualifying parameters and/or fails to submit the Qualifying Reports in the prescribed format on or before the Qualifying Report Deadline and/or
  - 15.1.3 There is a discrepancy between the Reports and Qualifying Report submitted by DPO.
16. With reference to availing Incentives under this Annexure C by the DPO, TVTN through its authorized agent STAR shall have the right to audit the Addressable Systems, CAS, SMS and other related systems of the DPO by an auditor duly authorized by TVTN or Empaneled Auditor to verify the DPO's compliance of its obligations, declarations, representations and warranties under this Annexure C including but not limited to the accuracy and validity of the monthly Qualifying Reports submitted by DPO to TVTN for availing Incentives hereunder. If during the Audit conducted by TVTN or its authorized agent STAR it is revealed that the DPO has misrepresented any information contained in the Qualifying Report or any item having a bearing on the computation of the opted Incentives and/ or the Monthly Subscription Fee payable by the DPO, without prejudice to TVTN's rights under this SLA and applicable Laws, TVTN or its authorized agent STAR shall be entitled to revoke the Incentives availed by the DPO and/or if TVTN has already paid the Eligible Incentive Value, then DPO shall be liable to issue a credit note in accordance with applicable GST Laws to TVTN of the Eligible Incentive Value already paid by TVTN.

**Incentives Schemes on the Subscribed Bouquets**

TVTN is offering the following Incentives to the DPOs on the Subscribed Bouquet(s) MRP:

**Penetration Incentive**

The total Incentives availed by the DPO will be capped at 15% for any of the Subscribed Bouquets.

**PENETRATION INCENTIVE FOR SUBSCRIBED BOUQUET(S) :**

<b>Objective</b>	To ensure reach and access of TVTN Channels to target subscriber/consumers base of the Platform including to under-served markets.
<b>Penetration Incentive Qualifying Parameters</b>	DPOs shall be entitled to Penetration Incentive on the Subscribed Bouquets subject to the DPO - <ol style="list-style-type: none"> <li>a) Achieving the Penetration Thresholds as mentioned in <b>Table A</b> for the Subscribed Channels in the defined Target Market(s) of the DPO; and</li> <li>b) providing the Qualifying Reports (as defined below).</li> </ol>
<b>Other Conditions for availing Penetration Incentive</b>	<ol style="list-style-type: none"> <li>1. The DPO shall only be eligible for Penetration Incentive on Subscribed Bouquets of <b>15% of Bouquet MRP</b> provided that the DPO achieves Penetration Threshold as set out in <b>Table A</b> on the Active Platform SD Subscriber Base or Active Platform HD Subscriber Base for all the channels in the Subscribed Bouquets in the Target Markets as set out in Table B, where the DPO is present.</li> <li>2. In the event that the reported penetration varies for any of the Channels in the Subscribed Bouquet, the Channel(s) with the least penetration will be considered for the calculation of Penetration Threshold of that Subscribed Bouquet.</li> <li>3. In order to avail Penetration Incentive on Subscribed Hindi News HD or TVTN News HD Bouquets in any Target Market, the DPO shall be required to achieve Penetration Threshold on the Active Platform SD Subscriber Base for Hindi News and TVTN News Bouquets respectively in all the applicable Target Market(s).</li> </ol>

**Active Platform Subscriber Base** shall mean the subscribers who have subscribed to broadcasting services from the DPO.

**Active Platform SD Subscriber Base** shall mean the Active Platform Subscriber Base who have subscribed for only SD channels from the DPO.

**Active Platform HD Subscriber Base** shall mean the Active Platform Subscriber Base who have subscribed for one or more HD channels from the DPO

**Penetration Threshold**, as set out in Table A, shall mean the percentage (%) penetration for the Relevant Subscribed Channel(s) on the Active Platform Subscriber Base in the defined Target Markets.

**Target Market** of the Relevant Subscribed Bouquets shall mean the markets as set out in **Table B** where the DPO has Active Platform Subscriber Base.

**Relevant Subscribed Bouquet** shall mean the Subscribed Bouquet for the relevant Target Market

**Qualifying Report** shall mean the reports to be provided by DPO in the format set out in Qualifying Reports Section, on or before the Qualifying Report Deadline.

**Qualifying Report Deadline** shall mean seventh day from the end of each calendar month, on or before which, the DPO has to provide the Qualifying Report to TVTN's authorized agent STAR.

### Penetration Threshold

The DPO may avail the Penetration Incentive on Subscribed Bouquet, provided, the DPO achieves the Penetration Threshold set out in Table A below for all the Channels in the subscribed bouquet. For example, if the DPO has subscribed to TVTN News Bouquet, in order to get the Penetration Incentive, the DPO is required to meet the Penetration Threshold for Aaj Tak, Tez and India Today channels as set out in Table A.

The DPO may also avail Penetration Incentive on the Subscribed Bouquets provided that the DPO has achieved Penetration Threshold as set out in Table A and complies with all the Penetration Incentive Qualifying Parameters and other conditions as set out in this Annexure C.

**Table A**

Channel	Penetration Threshold	Applicable Subscriber Base
Aaj Tak	≥75% in HSM Market	Active Platform SD Subscriber Base
Tez	≥75% in HSM Market	Active Platform SD Subscriber Base
India Today	≥10% in HSM Market and ≥20% in South Market	Active Platform SD Subscriber Base
Aaj Tak HD	≥75% in HSM Market	Active Platform HD Subscriber Base

**Table B**

The Target Markets are defined as follows

HSM Markets	All States & Union Territories (UT) excluding Andhra Pradesh, Telangana, Karnataka, Tamil Nadu, Kerala Andaman & Nicobar Islands, Lakshwadeep and Puducherry
South Markets	Andhra Pradesh, Telangana, Karnataka, Tamil Nadu, Kerala Andaman & Nicobar Islands, Lakshwadeep and Puducherry

#### Illustrations:

##### A. DPO who has presence in HSM Markets only

Active Platform SD Subscriber Base	25,000
Territory	Maharashtra/Goa
Subscribed Bouquets	Hindi News Bouquet
Monthly Average Subscriber Level for the Subscribed Hindi News Bouquet	22,500

The eligibility for Penetration Incentive can be checked as follows

For Hindi News Bouquet			
Channel	Penetration	Penetration Threshold	Eligible for Penetration Incentive (Yes/No)
Aaj Tak (HSM Market)	=22,500/25,000 = 90%	≥75%	Yes
Tez (HSM Market)	=22,500/25,000= 90%	≥75%	Yes

Since both channels (Aaj Tak and Tez) meet the Penetration Threshold, the DPO is eligible for Penetration Incentive

**Accordingly, Monthly Incentive payable by TVTN To DPO (INR):-**

Bouquet	Monthly Average Subscriber Level A	MRP of the Subscribed Bouquet B	Penetration Incentive C	Monthly Incentive Payable by Star to DPOA*B*C (in INR)
Hindi News Bouquet	22,500	0.50	15%	1687.5

**B. DPO who has presence in South Markets only**

Active Platform SD Subscriber Base	10,000
Territory	Karnataka
Subscribed Bouquets	TVTN News Bouquet
Monthly Average Subscriber Level for the Subscribed TVTN News Bouquet	3,500

The eligibility for Penetration Incentive can be checked as follows

For TVTN News Bouquet			
Channel	Penetration	Penetration Threshold	Eligible for Penetration Incentive (Yes/No)
India Today (South Market)	=3,500/10,000= 35%	≥20%	Yes

The DPO has achieved the required Penetration Threshold of India Today in the South Market. Since the DPO only has presence in South Market, they are not required to meet the Penetration Threshold for Aaj Tak and Tez channels. Hence, the DPO is eligible for Penetration Incentive.

**Accordingly, Monthly Incentive payable by TVTN To DPO (INR):-**

Bouquet	Monthly Average Subscriber Level A	MRP of the Subscribed Bouquet B	Penetration Incentive C	Total A*BC (in INR)
TVTN News Bouquet	3,500	1	10%	525

**C. DPO who has presence in both HSM and South Markets**

Active Platform SD Subscriber Base	20,000
Territory	Maharashtra (HSM Market), Karnataka (South Market)
Monthly Average Subscriber Level Base in HSM Market	10,000
Monthly Average Subscriber Level in South Market	10,000
Subscribed Bouquets	
Monthly Average Subscriber Level for Hindi News Bouquet in HSM Market	9,000
Monthly Average Subscriber Level for TVTN News Bouquet in HSM Market	500
Monthly Average Subscriber Level for TVTN News Bouquet in South Market	5,000

The eligibility for Penetration Incentive can be checked as follows

<b>For Hindi News Bouquet</b>			
Channel	Penetration	Penetration Threshold	Eligible for Penetration Incentive (Yes/No)
Aaj Tak	$= (9,000 + 500) / 10,000$ =95% (HSM Market)	$\geq 75\%$ (HSM Market)	Yes
Tez	$= (9,000 + 500) / 10,000$ =95% (HSM Market)	$\geq 75\%$ (HSM Market)	Yes

The DPO has met the Penetration Threshold for all the channels (i.e., Aaj Tak & Tez) in Hindi News Bouquet in HSM Market and is therefore eligible for Penetration Incentive on Hindi News Bouquet.

<b>For TVTN News Bouquet</b>			
Channel	Penetration	Penetration Threshold	Eligible for Penetration Incentive (Yes/No)
Aaj Tak	$= (9,000 + 500) / 10,000$ =95% (HSM Market)	$\geq 75\%$ (HSM Market)	Yes
Tez	$= (9,000 + 500) / 10,000$ =95% (HSM Market)	$\geq 75\%$ (HSM Market)	Yes
India Today	$= 500 / 10,000$ =5% (HSM Market) $= 5,000 / 10,000$ =50% (South Market)	$\geq 10\%$ (HSM Market) $\geq 20\%$ (South Market)	No

The DPO has not met the Penetration Threshold for one of the channels (i.e., India Today) in HSM Market. To be eligible for the Penetration Incentive, DPO must meet the Penetration Threshold for all the channels in all the relevant markets. Therefore, the DPO is not eligible for Penetration Incentive for TVTN News Bouquet.

**Accordingly, Monthly Incentive payable by TVTN To DPO (INR):- :-**

<b>Bouquet</b>	<b>Monthly Average Subscriber Level A</b>	<b>MRP of the Subscribed Bouquet B</b>	<b>Penetration Incentive C</b>	<b>Total A*B*C (in INR)</b>
Hindi News Bouquet	9,000	0.5	15%	675
TVTN News Bouquet	5,500	1	0%	0

The total monthly Incentive payable by TVTN to DPO is INR (675 + 0) = INR 675/-

### A-LA-CARTE CHANNELS INCENTIVE

<b>Objective</b>	To ensure reach and access of TVTN Channels to target subscriber/consumers base of the Platform including to under-served markets.
<b>Qualifying Parameters for Incentive on Subscribed A-lacarte Channel(s)</b>	DPOs shall be entitled for 15% Incentive on the MRP of Subscribed A-la-carte Channels subject to the DPO: a) Availing one or more A-la-carte Channels and availing one or more Hindi News or TVTN News Bouquet or any HD Bouquet b) Achieving Penetration Incentive for all Subscribed Hindi News/Hindi News HD or TVTN News/TVTN News HD Bouquets as defined herein above under the Penetration Incentive; and c) Providing Qualifying Reports on or before the Qualifying Report Deadline.
<b>Qualifying Report</b>	The Qualifying Report shall mean the reports to be provided by DPO in the format set out in Table C as in Qualifying Reports, on or before the Qualifying Report Deadline. Qualifying Report Deadline shall mean seventh (7th) day from the end of each calendar month, on or before which, the DPO has to provide the Qualifying Report to the authorized agent of TVTN, STAR
<b>Incentive on Subscribed A-la-carte Channels</b>	Incentive on Subscribed A-la-carte Channels shall mean the percentage of Incentive on the MRP of the Subscribed A-la-carte Channel(s)



**TABLE C  
QUALIFYING REPORTS**

**Penetration Incentive Report:**

**Table 1:** Separate reports for the following markets by each Headend-

- Bihar and Jharkhand
- Delhi
- Gujarat and Daman & Diu and Dadra Nagar Haveli
- Haryana and Himachal Pradesh and Jammu & Kashmir
- Madhya Pradesh and Chhattisgarh
- North East (Arunachal Pradesh, Assam, Manipur, Meghalaya, Mizoram, Nagaland, Sikkim and Tripura)
- Odisha
- Punjab and Chandigarh
- Rajasthan
- Uttar Pradesh and Uttarakhand
- West Bengal, Andaman & Nicobar Islands
- Maharashtra and Goa
- Andhra Pradesh and Telangana
- Karnataka
- Tamil Nadu and Pondicherry
- Kerala and Lakshadweep

No.	Subscriber Base	Number of subscriber of the bouquet on 7th day of the month	Number of subscriber of the bouquet on 14th day of the month	Number of subscriber of the bouquet on 21st day of the month	Number of subscriber of the bouquet on 28th day of the month	Monthly Average Active Subscribers
(1)	(2)	(3)	(4)	(5)	(6)	$(7)=[(3)+(4)+(5)+(6)]/4$
1	Active SD Subscriber Base					
2	Active HD Subscriber Base					

**Table 2:** Separate report for the following markets -

- Bihar and Jharkhand
- Delhi
- Gujarat, Daman & Diu and Dadra Nagar Haveli
- Haryana, Himachal Pradesh and Jammu & Kashmir
- Madhya Pradesh and Chhattisgarh
- North East (Arunachal Pradesh, Assam, Manipur, Meghalaya, Mizoram, Nagaland, Sikkim and Tripura)
- Odisha
- Punjab and Chandigarh
- Rajasthan

- Uttar Pradesh and Uttarakhand
- West Bengal and Andaman & Nicobar Islands
- Maharashtra and Goa
- Andhra Pradesh and Telangana
- Karnataka
- Tamil Nadu and Pondicherry
- Kerala and Lakshadweep

In case any of the Subscribed Bouquets / Subscribed A-la-Carte channels are made available in multiple DPO packages, separate line item will be required for each DPO package.

For all Subscribed Bouquets the DPO shall provide the channel level reports in the same format as detailed below.

State	Bouquet Name	Subs Count as on 7th	Subs Count as on 14th	Subs Count as on 21st	Subs Count as on 28th	Month & Year

For all Subscribed Bouquets the DPO shall provide the channel level reports in the same format as detailed below:

State	A-I-a-carte Channel Name	Subs Count as on 7th	Subs Count as on 14th	Subs Count as on 21st	Subs Count as on 28th	Month & Year

State	Active Subscriber Base of ALL Broadcasters		
	SD Unique Subs	HD Unique Subs	Total Unique Subs
State 1			
State 2			
State 3			
State 4			
State 5			
<b>India Total</b>			

**Templates of Qualifying Reports (In MS Excel):**

The DPO can obtain the Qualifying Reports format in Microsoft Excel upon request to TVTN's authorized agent STAR and also available on TVTN's Website.