KPMG

Telecom Regulatory Trends 2026-2031

Regulatory trends shaping tomorrow's telecommunications ecosystem



November 2026

kpmg.com/in

KPMG. Make the Difference.

Table of contents

01 About the survey

02 Executive summary

03 Key findings

04 KPMG in India point of view

05 KPMG Regulatory Operations Platform

06 References



Foreword

The global telecommunications sector is entering a period of accelerated change. AI, 5G and future-generation networks, satellite connectivity, fibre expansion and increasingly digital operating models are transforming how services are delivered and governed. These developments are creating significant opportunities, while introducing new considerations around investment, competition, resilience, security and inclusion.

Regulatory compliance remains an important consideration in telecom investment and deployment decisions. Differences in data privacy, spectrum, tariff and competition frameworks, together with cybersecurity and national-security requirements, can influence where networks are expanded, technologies are sourced and new services are launched.

Regulatory frameworks must evolve alongside this transformation. The challenge is not only to keep pace with technological change, but also to provide the certainty and flexibility required to enable investment, encourage responsible innovation, safeguard consumers and promote inclusive access.

Achieving this balance will require regulators and service providers to develop a shared understanding of emerging priorities and work together to shape a resilient and sustainable telecom ecosystem.

A future-ready telecom ecosystem will depend on regulatory frameworks that can anticipate change, enable investment and innovation, safeguard competition and consumers, and advance the public interest.

Achieving this will require greater collaboration between regulators and service providers, supported by predictable investment frameworks, digitally enabled oversight and proportionate governance. As emerging technologies reshape networks, services and market structures, regulatory approaches will need to become more adaptive, data-driven and responsive to different levels of market maturity.

A shared direction across policy, infrastructure, digitalisation and AI governance can help build a more resilient, inclusive and innovation-enabling telecom ecosystem.

Five forces are reshaping the telecom regulatory agenda

changing investment conditions, next-generation connectivity, infrastructure expansion, regulatory digitalisation and AI enablement.

Two interconnected perspectives underpin this research

telecom regulators and service providers, each navigating the same transformation through different responsibilities, pressures and priorities.



Anna Scally,
Global Head of Technology, Media and Telecommunications
KPMG International



Rahul Hakeem,
Partner - Technology, Media and Telecom
KPMG in India

© 2026 KPMG Assurance and Consulting Services LLP, an Indian Limited Liability Partnership and a member firm of the KPMG global organization of independent member firms affiliated with KPMG International Limited, a private English company limited by guarantee. All rights reserved.

Section - 1

About the survey



About the survey

01 A structured, multi-stakeholder methodology

- Two structured questionnaires were designed, one for telecom regulators and policymakers and one for telecom operators
- Targeted senior leadership and policy-level stakeholders across the telecom value chain
- Questions covered regulatory maturity, sector challenges, infrastructure priorities, technology governance and AI readiness
- Responses were analysed to compare regulator and industry perspectives, identifying shared priorities and areas of divergence.

02 Purpose: understanding regulation amid rapid technological change

- To assess the digital maturity of regulatory processes and oversight mechanisms
- To identify the key challenges facing regulators and industry participants
- To examine the role of AI, analytics and advanced technologies in modernising regulatory functions
- To evaluate future priorities for infrastructure expansion, emerging technologies and regulatory transformation.

03 Survey at a glance

- Insights from national regulators, policymakers and leading mobile operators
- 5 themes: regulatory affairs, future policy priorities, infrastructure and technology governance, digital maturity and AI enablement
- Comparative findings shape the outlook for telecom regulation through 2031.

04 Findings point toward an agile, future-ready regulatory framework

- Adaptive, data-led regulation can help institutions keep pace with technological change
- Proportionate governance of AI and emerging networks can support responsible innovation
- Closer regulator industry collaboration can strengthen investment, inclusion and implementation outcomes.

An international, multi-regional perspective



Captured diverse perspectives from telecom regulators and service providers across Africa, Asia, Australia, and South America.

© 2026 KPMG Assurance and Consulting Services LLP, an Indian Limited Liability Partnership and a member firm of the KPMG global organization of independent member firms affiliated with KPMG International Limited, a private English company limited by guarantee. All rights reserved.

Section - 2

Executive summary



A telecom ecosystem in transition

Regulatory frameworks need to adapt to changing technologies, investments and public expectations.

Why this survey and why now?

AI, 5G/6G, satellite connectivity, fibre expansion and increasingly digital operating models are reshaping how telecom services are built, delivered and governed. At the same time, regulators and service providers must balance innovation and investment with affordability, resilience, security, inclusion and sustainability. The survey captures the priorities, barriers and policy choices likely to influence telecom markets through 2031.

> **The challenge is not simply to keep pace with AI, digitalisation and next-generation connectivity, but to advance a future-ready, co-regulatory ecosystem that enables responsible innovation, inclusive access and sustainable growth.**

Five signals shaping the telecom regulatory trends

1 Current state of telecom regulatory affairs

78%
Service providers

Identify uncertainty in long-term regulatory policies and emerging services as a key market challenge

2 Future telecom policies and regulatory priorities

91%
Regulators

Rank cybersecurity, data governance and ethical AI among their leading priorities for the next five years.

3 Telecom infrastructure and future technology governance

78%
Service providers

82%
Regulators

Service providers prioritise satellite connectivity, while regulators expect updated Low Earth Orbit (LEO) frameworks.

4 Telecom regulatory digital maturity

78%
Service providers

Remain at the beginner or emerging stage of regulatory digital maturity.

5 Telecom regulatory AI enablement

100%
Regulators

Recognise the value of AI-enabled data analysis, but formal adoption plans remain limited.

From reactive regulation to a future-ready ecosystem

The survey signals a need for stronger alignment between regulatory priorities, industry investment and institutional capability. Future-ready regulation will require greater collaboration, predictable policy frameworks, digitally enabled oversight and proportionate governance to support innovation while safeguarding competition, consumers and the public interest.

The next phase of regulation must not only keep pace with change - but it must also help shape responsible growth.

© 2026 KPMG Assurance and Consulting Services LLP, an Indian Limited Liability Partnership and a member firm of the KPMG global organization of independent member firms affiliated with KPMG International Limited, a private English company limited by guarantee. All rights reserved.

The survey reveals areas of shared direction

as well as distinct policy, investment and capability priorities across the telecom ecosystem.

Regulator perspective | **Service-provider perspective**

01 Current state of telecom regulatory affairs

82% identify challenges regulating emerging cross-sector technologies, including satellite, Internet of Things (IoT) and Over-The-Top (OTT).

73% cite increasing complexity of telecom technologies and services.

56% say retrospective regulatory demands significantly affect long-term investment strategy.

67% identify high spectrum pricing or rigid allocation models as a challenge.

Regulators face growing technology complexity, while service providers highlight retrospective demands and spectrum conditions

02 Future telecom policies and regulatory priorities

73% rank universal coverage and affordability among their leading regulatory priorities for the next five years.

67% identify spectrum allocation and pricing policies requires reform to support telecom investment.

Future priorities combine coverage and affordability objectives with investment-supportive spectrum reform

03 Telecom infrastructure and future technology governance

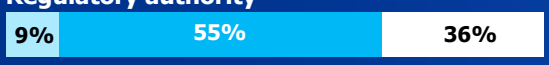
73% identify local approvals and rights-of-way requirements as barriers to faster fibre deployment.

67% identify local approvals and rights-of-way as barriers to fibre and last-mile expansion.

Both groups identify local approvals and rights-of-way as a common deployment constraint

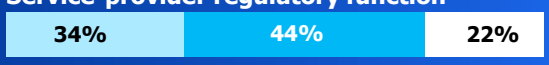
04 Telecom regulatory digital maturity

Regulatory authority



Beginner | Emerging | Advanced

Service-provider regulatory function



Beginner | Emerging | Advanced

Digital adoption is progressing, but advanced regulatory capability remains limited.

05 Telecom regulatory AI enablement

82% identify limited technical expertise as a barrier to adopting AI and advanced analytics.

78% anticipate security vulnerabilities from AI-driven automation.

56% identify an unclear business case or return on investment as a scaling barrier.

AI enablement will require stronger capability, security safeguards and clearer business value.

© 2026 KPMG Assurance and Consulting Services LLP, an Indian Limited Liability Partnership and a member firm of the KPMG global organization of independent member firms affiliated with KPMG International Limited, a private English company limited by guarantee. All rights reserved.

Key take aways from the survey

Seven priorities have emerged across regulatory models, sustainable growth, policy implementation and delivery capability.

1



Co-regulatory evolution

Regulatory compliance is increasingly being viewed as a shared responsibility

More collaborative approaches are being considered across the ecosystem. Clear accountability, trusted data-sharing and stronger institutional capability will be required for co-regulatory models to operate effectively.

2



Sustainable growth

Economic viability and inclusive growth will need to be advanced together

Affordability and universal coverage have been emphasised by regulators, while investment sustainability, tariff adequacy and spectrum conditions have been highlighted by service providers. Both dimensions will need to be addressed within the same policy framework.

3



Regulatory effectiveness

Effective regulation will depend on timely and predictable resolution

Regulatory effectiveness is shaped not only by the design of rules, but also by how appeals and disputes are handled. Clearer processes and timely resolution will be required to reduce prolonged uncertainty across the sector.

4



Policy predictability

Long-term investment will depend on predictable regulatory implementation

Policy uncertainty, retrospective regulatory demands and changing spectrum conditions have been identified as factors affecting investment decisions. Greater certainty will be required across policy direction, implementation timelines and transition arrangements.

5



Digital value

Digital adoption can make regulatory compliance a core capability

Connected data, automated monitoring and integrated workflows can help regulatory changes be anticipated, assessed and translated into timely operational action.

6



AI readiness

Different AI-readiness constraints are being faced across the ecosystem

Technical capability and implementation planning have been emphasised by regulators, while security safeguards and business value have been highlighted by service providers. Differentiated interventions will therefore be required to support a shared AI ambition.

7



Infrastructure delivery

Infrastructure delivery is dependent on wider institutional coordination

Local approvals and rights-of-way have been identified by both regulators and service providers as constraints on fibre and last-mile expansion. Faster deployment will require stronger coordination across telecom institutions, local authorities and infrastructure agencies.



What the survey adds

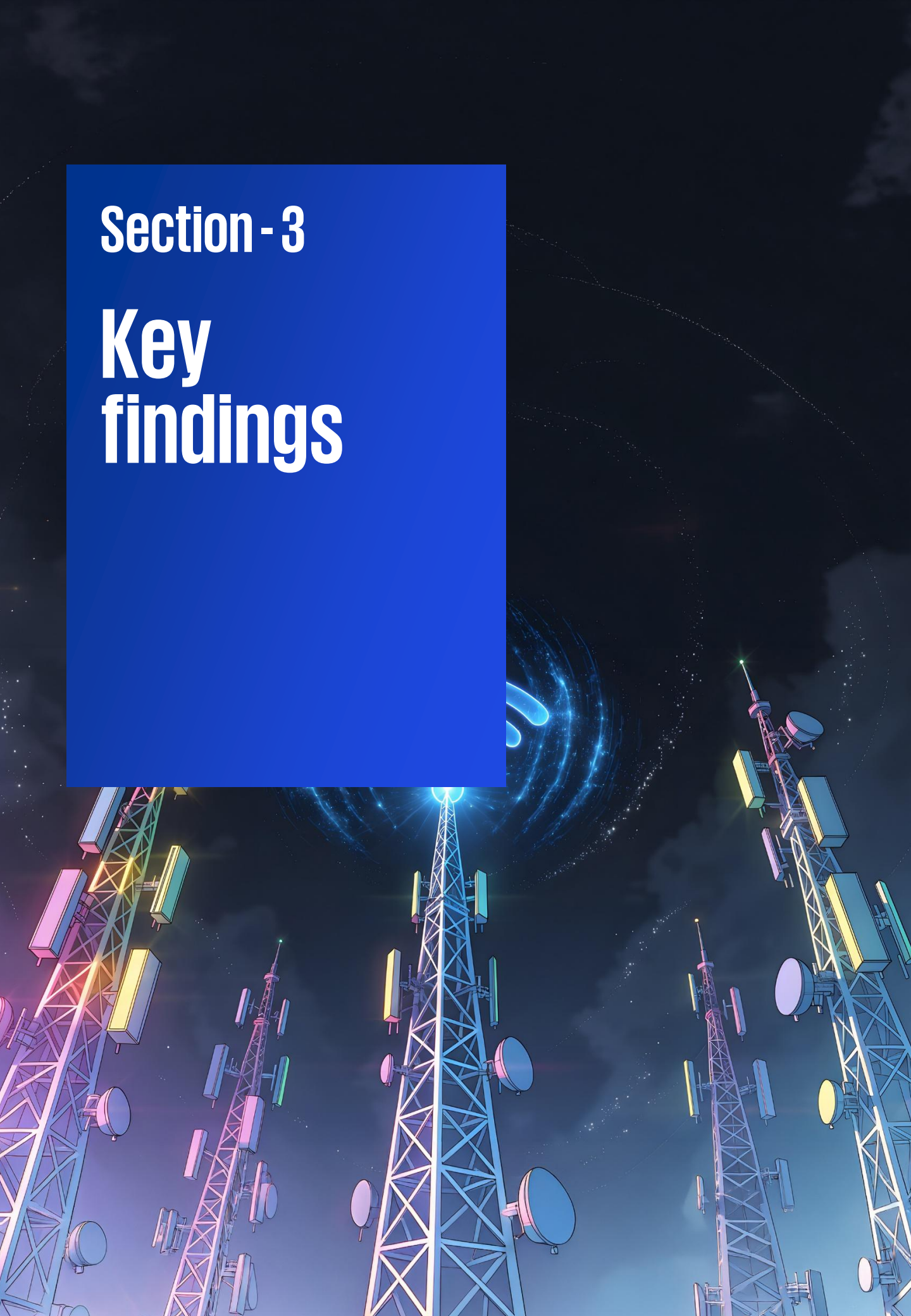
Future-ready telecom regulation will require more than new policy direction. Shared accountability, economically sustainable outcomes, effective resolution, predictable implementation and stronger institutional capabilities will need to be developed together.

Responsible growth will require differentiated action, regulatory certainty and coordinated delivery

© 2026 KPMG Assurance and Consulting Services LLP, an Indian Limited Liability Partnership and a member firm of the KPMG global organization of independent member firms affiliated with KPMG International Limited, a private English company limited by guarantee. All rights reserved.

Section - 3

Key findings

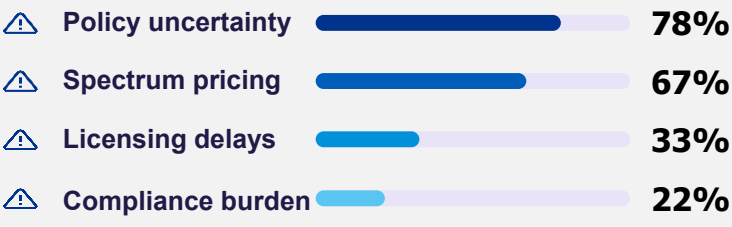


What we heard: Key findings from the survey (1/5)

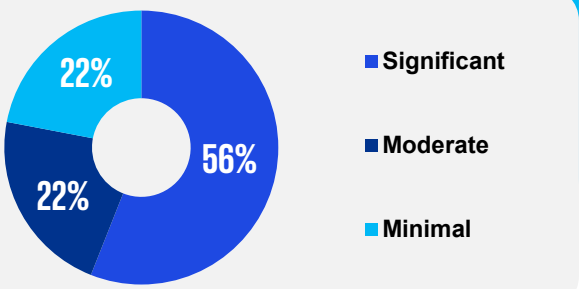
Section 1 : Current state of telecom regulatory affairs

Service provider perspectives

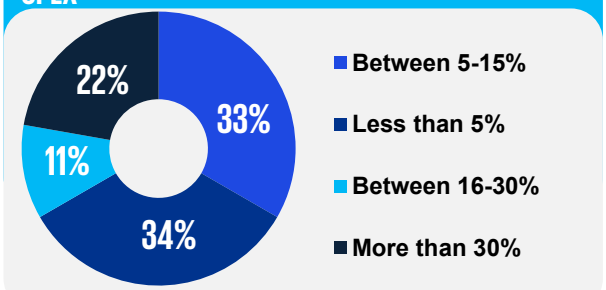
Top regulatory challenges for operators**



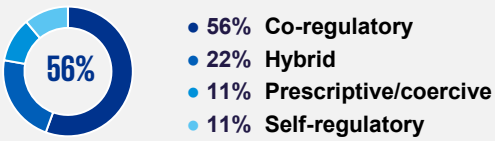
Impact of back-dated fees/penalties on investment



Regulatory compliance costs as a share of annual OPEX

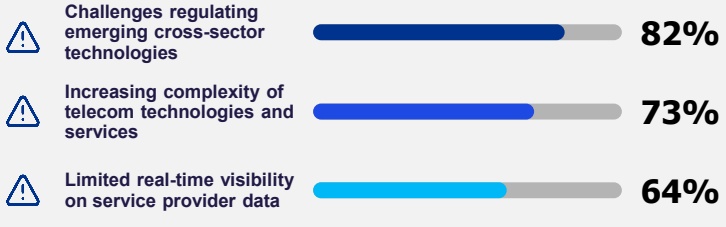


Effectiveness of dispute-resolution mechanism

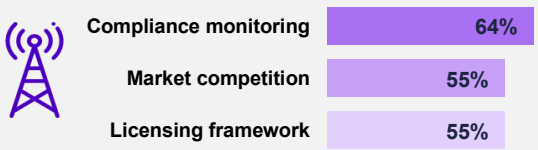


Regulator perspectives

Top regulatory challenges for regulators**

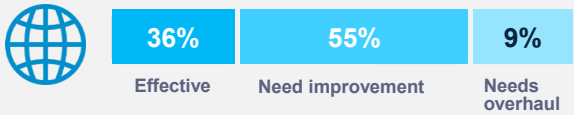


Priority areas for telecom regulatory reform**



Compliance monitoring emerge as the top regulatory reform priority (64 per cent).

Effectiveness of telecom appeals and dispute resolution mechanisms



55 per cent indicate a need to strengthen appeals and dispute resolution mechanisms.

** Multiple select question

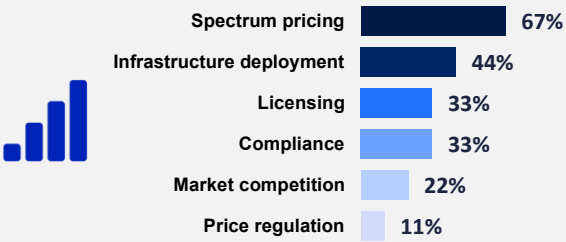
© 2026 KPMG Assurance and Consulting Services LLP, an Indian Limited Liability Partnership and a member firm of the KPMG global organization of independent member firms affiliated with KPMG International Limited, a private English company limited by guarantee. All rights reserved.

What we heard: Key findings from the survey (2/5)

Section 2 : Future telecom policies and regulatory priorities

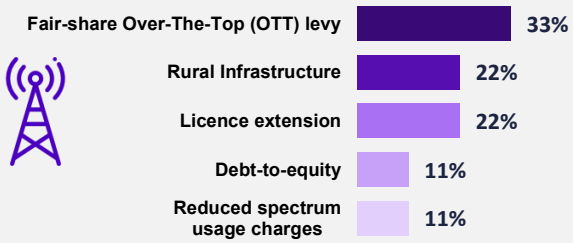
Service provider's feedback

01 Priority regulatory reforms for telecom investment**



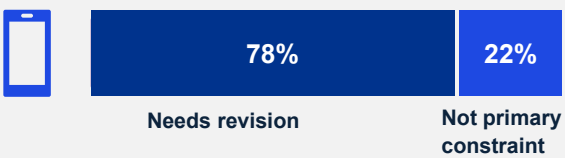
Spectrum pricing (67 per cent) tops the five-year reform agenda.

02 Key regulatory levers for next-generation network deployment



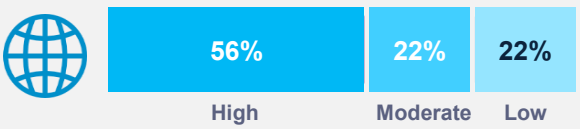
Fair-share OTT levy (33 per cent) was the top-cited regulatory lever.

03 Mobile tariffs as enablers of technology investment



78 per cent telcos says current tariffs provide limited support for sustaining investment.

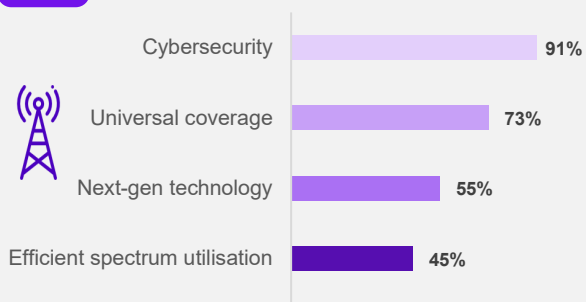
04 Impact of geopolitical developments on business decisions



56 per cent report a high impact on strategic decisions.

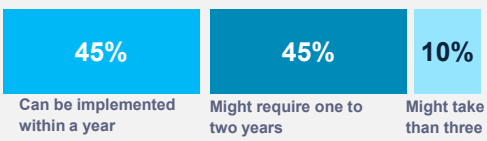
Regulator's feedback

05 Top regulatory priorities for the next 5 years **



Cybersecurity (91 per cent) is the top regulatory priority for the next five years

06 Maturity of Low Earth Orbit (LEO) policy and regulatory frameworks



07 Key regulatory enablers for 5G/6G deployment



** Multiple select question

© 2026 KPMG Assurance and Consulting Services LLP, an Indian Limited Liability Partnership and a member firm of the KPMG global organization of independent member firms affiliated with KPMG International Limited, a private English company limited by guarantee. All rights reserved.

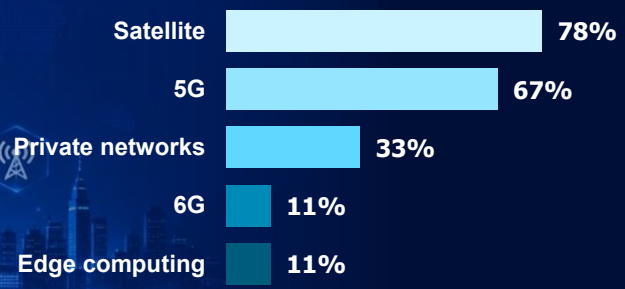
What we heard: Key findings from the survey (3/5)

Section 3 : Telecom infrastructure and future technology governance

Voice of service providers

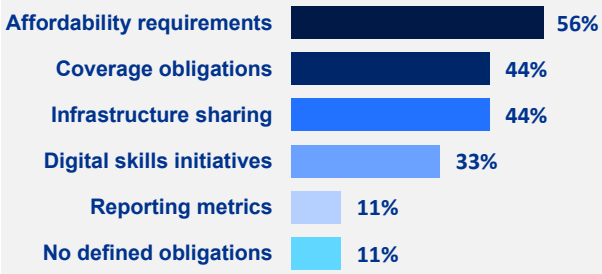
Top emerging technology priorities for the next five years**





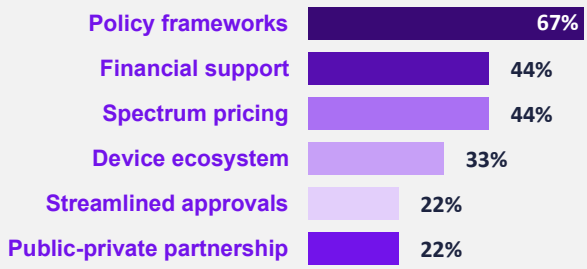
Satellite/non-terrestrial connectivity (78 per cent) and 5G (67 per cent) lead technology priorities.

Service provider expectations for digital inclusion and employment **



Affordability requirements (56 per cent) are the most common obligation.

Regulatory priorities for device affordability and digital access**



Policy and regulatory frameworks (67 per cent) top the expectations.

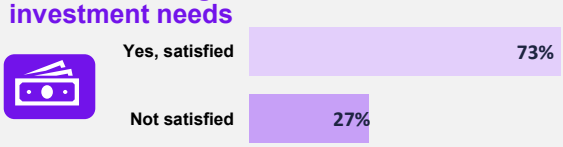
Voice of regulators

Regulatory initiatives for digital inclusion and employment **



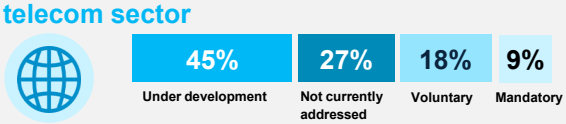
Digital skills programs and Digital inclusion in regulatory policies (64%) are the top regulatory initiatives

Mobile tariff alignment with future investment needs



73 per cent view current mobile tariffs as adequate for future investments.

ESG and carbon reporting oversight in the telecom sector



ESG and carbon reporting oversight remains an emerging focus area.

** Multiple select question

© 2026 KPMG Assurance and Consulting Services LLP, an Indian Limited Liability Partnership and a member firm of the KPMG global organization of independent member firms affiliated with KPMG International Limited, a private English company limited by guarantee. All rights reserved.

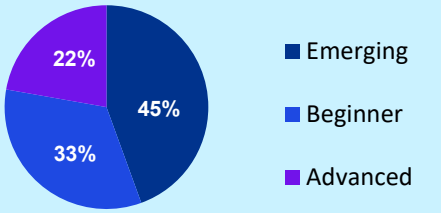
What we heard: Key findings from the survey (4/5)

Section 4 : Telecom regulatory digital maturity

Service providers viewpoint

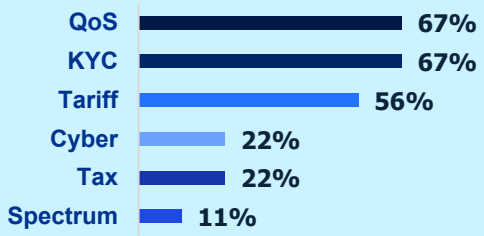
Regulatory function digitisation maturity

Most functions are still emerging (45 per cent); only 22 per cent are advanced.



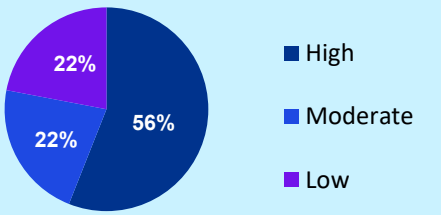
Digitally enabled regulatory functions**

Quality of Service (QoS) management (67 per cent) is the most digitised sub-function.



Impact of geopolitical developments on business decisions

56 per cent report a high impact on decisions.

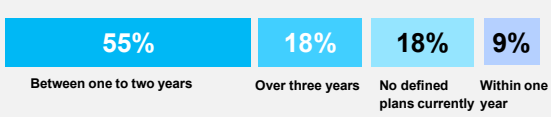


Regulators viewpoint

Digital maturity of regulatory authorities



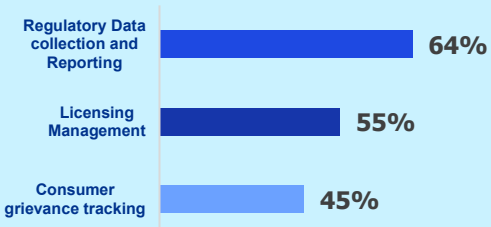
Timeline for expanding digital capabilities in regulatory processes



55 per cent regulators report that timeline for expanding digital capabilities is between one to two years

Digitally enabled regulatory processes**

Regulatory Data collection and Reporting (64 per cent) is the process supported most by Digital systems



** Multiple select question

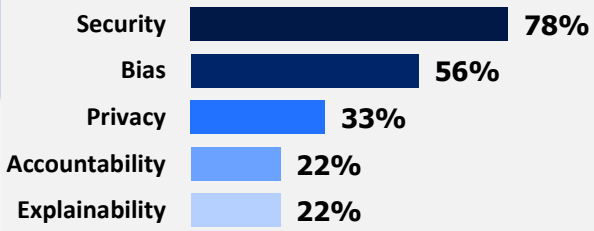
© 2026 KPMG Assurance and Consulting Services LLP, an Indian Limited Liability Partnership and a member firm of the KPMG global organization of independent member firms affiliated with KPMG International Limited, a private English company limited by guarantee. All rights reserved.

What we heard: Key findings from the survey (5/5)

Section 5 : Telecom regulatory AI enablement

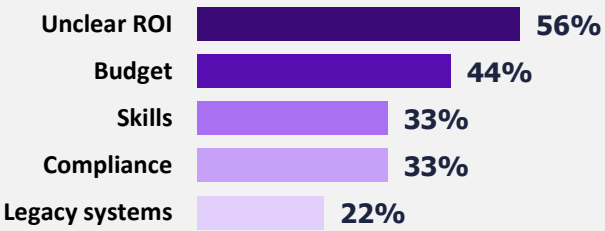
Service provider insights

Key regulatory concerns associated with AI adoption**



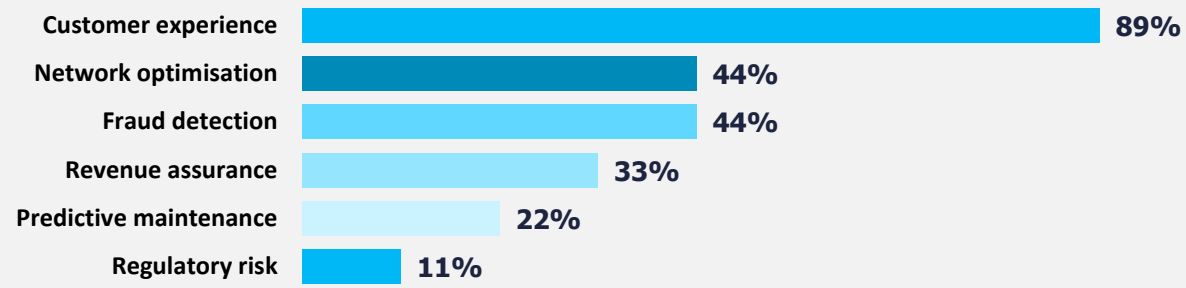
Security (78 per cent) and bias (56 per cent) are the leading concerns.

Key barriers to scaling Artificial Intelligence (AI) adoption**



Unclear ROI (56 per cent) is the top barrier.

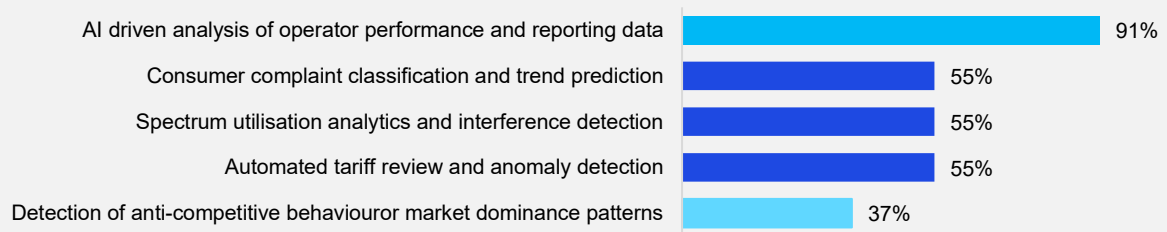
Most relevant AI use cases for organisations**



Customer experience (89 per cent) is by far the most relevant use case.

Regulatory insights

Top four AI use cases which can enhance telecom regulatory functions**



23% Regulators indicated that their authorities have formal plans to adopt digital or AI-driven regulatory tools within the next three years.

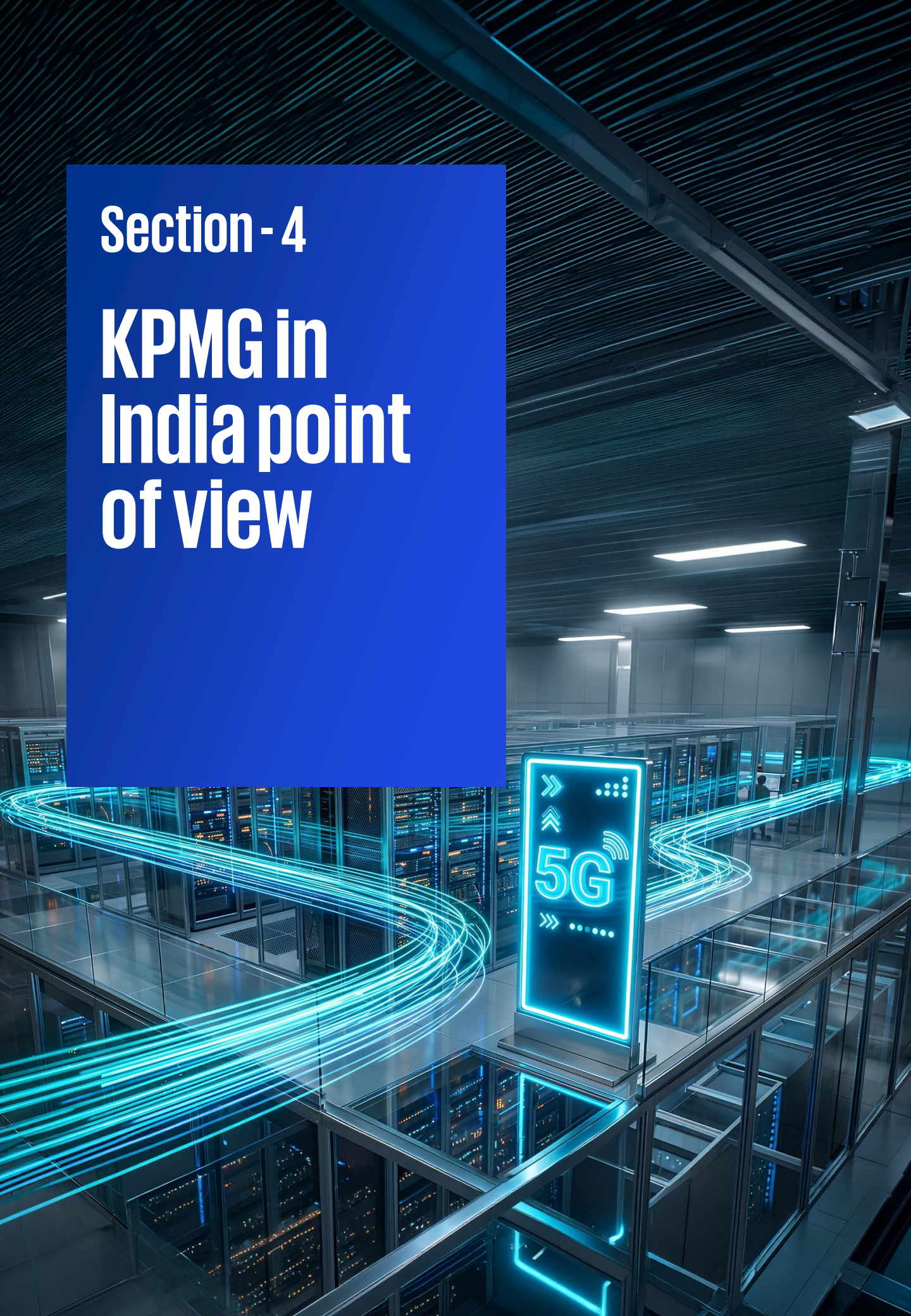
82% Regulators identified lack of technical expertise as the key barrier to adopting AI and advanced analytics within their authorities.

** Multiple select question

© 2026 KPMG Assurance and Consulting Services LLP, an Indian Limited Liability Partnership and a member firm of the KPMG global organization of independent member firms affiliated with KPMG International Limited, a private English company limited by guarantee. All rights reserved.

Section - 4

KPMG in India point of view



KPMG in India point of view

Five priorities for regulatory modernisation

Based on the findings of this study, KPMG in India believes the global telecom regulatory landscape is undergoing significant change. The findings highlight five priorities that regulators and service providers can consider as key areas of focus, while adapting the pace and form of reform to local market conditions and institutional maturity.

01



Compliance should become more proactive, predictable and risk-based

Retrospective demands, lengthy resolution processes and fragmented monitoring can increase regulatory uncertainty and compliance costs. Clearer requirements, timely engagement and digitally enabled monitoring can support better compliance outcomes while reducing regulatory friction.

Global benchmark

Ofcom's connected nations programme demonstrates increasingly data-led and digitally enabled oversight. [1]

02



Spectrum policy remains a critical investment lever

Flexible, transparent and investment-supportive spectrum frameworks can accelerate next-generation connectivity. Priorities include proportionate pricing, technology-neutral use, predictable renewal conditions and coverage obligations aligned with market realities.

Global benchmark

India removed post-2021 auction spectrum usage charges, while South Africa is advancing dynamic spectrum access and secondary spectrum markets, alongside interference-protection mechanisms and protection zones for incumbent/primary users. [2] [3]

03



Regulatory digitalisation should become an institutional priority

Authorities will increasingly require integrated digital capabilities across licensing, reporting, compliance monitoring, spectrum management and consumer oversight. Better regulatory data can improve visibility, responsiveness and decision-making.

Global benchmark

The ITU's collaborative-regulation review of Nigeria uses the ICT regulatory tracker and G5 benchmark to assess regulatory capabilities and chart a pathway towards more collaborative, digitally enabled regulation. [4]

04



AI governance should develop alongside AI adoption

Clear expectations for accountability, data governance, security, transparency, explainability and human oversight will be necessary as AI expands across networks, customer operations and regulatory compliance.

Global benchmark

The EU AI act establishes a phased, risk-based regime; Singapore's model AI governance framework provides practical guidance for responsible AI adoption. [5] [6]

05



Inclusion and sustainability should be measurable and outcome-led

Coverage, affordability and device access should be supported by measurable outcomes, appropriate funding and proportionate obligations. Energy-efficient infrastructure and advanced networks should also be encouraged to improve operational sustainability, resilience and reporting transparency.

Global benchmark

India's Digital Bharat Nidhi (DBN) and the U.S. universal service fund support connectivity expansion, while the EU sets measurable digital targets and sustainability objectives. [7] [8] [9] [10]

© 2026 KPMG Assurance and Consulting Services LLP, an Indian Limited Liability Partnership and a member firm of the KPMG global organization of independent member firms affiliated with KPMG International Limited, a private English company limited by guarantee. All rights reserved.

KPMG in India point of view

Five shifts shaping the next regulatory era

Beyond the immediate priorities, five structural shifts are likely to influence the telecom regulatory environment through 2031. Their pace will vary by market, but their direction is increasingly visible across the ecosystem.

01



Collaborative governance will complement prescriptive regulation

Telecom issues increasingly overlap with AI, competition, cybersecurity, consumer protection and digital infrastructure. Co-regulatory and hybrid approaches can support shared standards, faster implementation and more proportionate outcomes.

Global benchmark

Australia registers binding co-regulatory codes via ACMA. [11] [12] [13]
The UK and EU are strengthening their AI standards ecosystems [14]

02



AI-assisted regulatory oversight will gradually expand

AI can support performance analysis, complaint classification, spectrum analytics and anomaly detection. Adoption will depend on reliable data, specialist capability, transparent decision-making and human oversight.

Global benchmark

TRAI has institutionalised AI/ML-based scam and spam detection, while Ofcom and ACMA are developing AI-enabled capabilities to support regulatory monitoring, analysis and oversight. [15] [16] [17]

03



Non-terrestrial networks will reshape licensing and spectrum coordination

LEO and direct-to-device connectivity will require clearer approaches to spectrum coexistence, licensing responsibilities, interference management, emergency access, cross-border coordination and device standards.

Global benchmark

The FCC's new space bureau and satellite-to-phone (SCS) rules are rewriting non-terrestrial licensing. [18] [19]

04



Inclusion and sustainability will face greater measurement and disclosure

Coverage, affordability and sustainability outcomes will require clearer indicators and more transparent reporting, supported by proportionate obligations and suitable funding mechanisms.

Global benchmark

The EU's CSRD makes sustainability reporting mandatory, while the UN broadband commission promotes connectivity and inclusion targets. [20] [21]

05



Regulatory capability will increasingly influence market readiness

Digital skills, AI literacy, spectrum expertise, economic analysis and data-governance capability will become increasingly important as authorities regulate more converged and technically complex markets.

Global benchmark

Kenya ranked first in Africa in the ITU's 2025 ICT Regulatory Tracker, reflecting its advanced, competitive and inclusive ICT regulatory framework. [22]

© 2026 KPMG Assurance and Consulting Services LLP, an Indian Limited Liability Partnership and a member firm of the KPMG global organization of independent member firms affiliated with KPMG International Limited, a private English company limited by guarantee. All rights reserved.



Section - 5

KPMG Regulatory Operations Platform

to enable your regulatory function transformation

KPMG Regulatory Operations Platform

The survey highlights limited real-time data visibility, emerging digital maturity and fragmented compliance processes across the regulatory ecosystem. Regulators identified technical capability as a key barrier to AI adoption, while service providers highlighted security concerns, unclear returns and regulatory uncertainty. KPMG Regulatory Operations Platform helps both groups address these gaps through connected regulatory data, automated workflows, real-time compliance monitoring, predictive analytics and proactive risk management.

Traditional regulatory ops

- Limited real-time compliance visibility
- Fragmented regulatory data across systems
- Reactive compliance and enforcement approach
- Manual regulatory operations
- Limited benchmarking capability
- Lack of centralised regulatory intelligence

Key platform features

- AI-powered global regulatory universe
- Web scraping of regulatory portals
- Intent and persona-based platform
- Automated workflows
- AI regulatory intelligence reporting
- Real-time compliance monitoring
- KPI forecasting and analytics
- Anomaly detection by AI
- AI-driven compliance scoring and risk management
- Role-based access

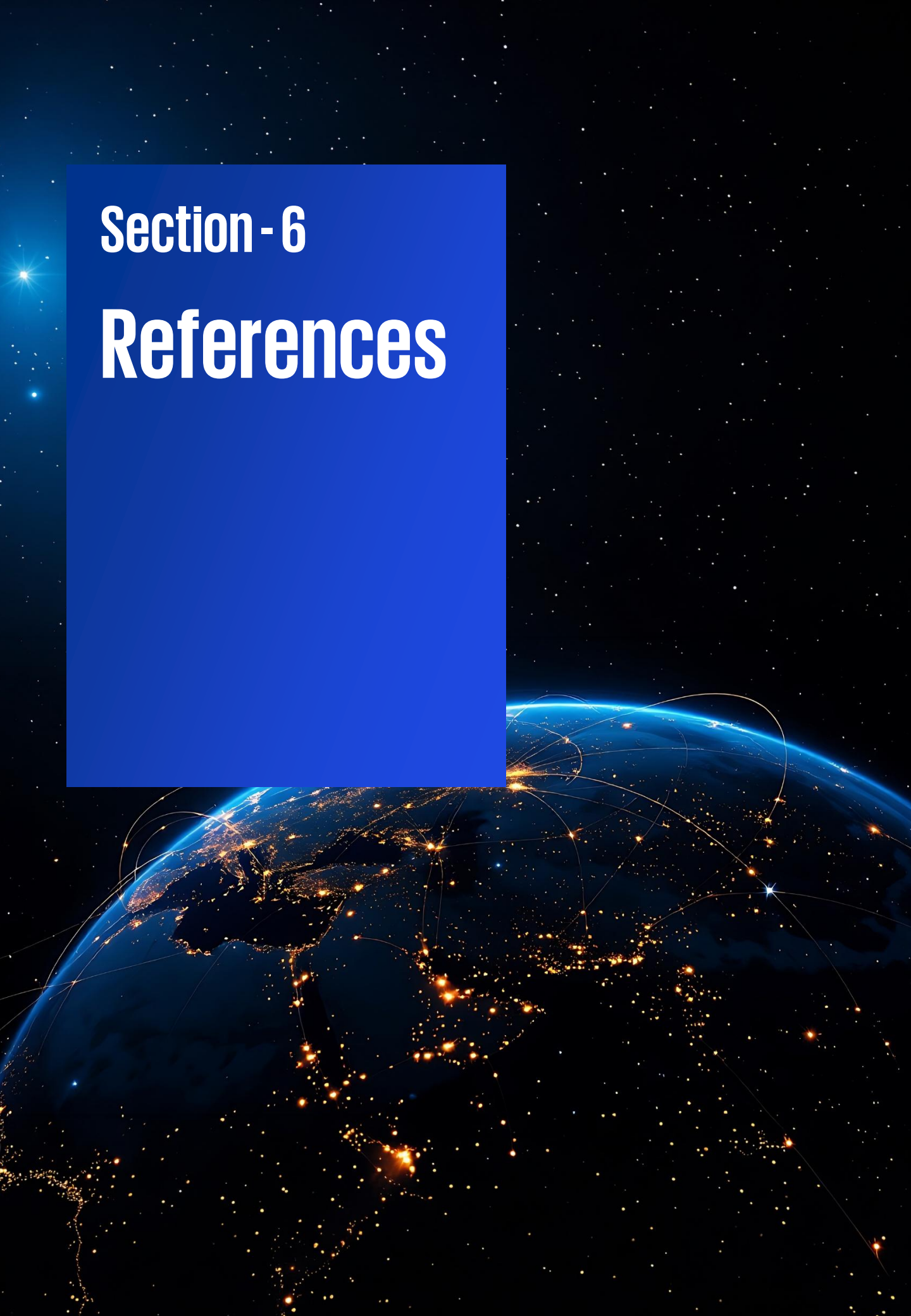
Use cases and emerging focus areas

- **Regulatory intelligence reporting using AI:** AI-driven monitoring of global regulatory updates with real-time insights; automated report generation across operator and regulator views with zero manual effort.
- **AI compliance monitoring and risk management:** End-to-end tracking of regulatory compliance, risks and controls; AI-driven compliance scoring with risk prioritisation and chatbot-driven recommendations for immediate remediation.
- **Regulatory KPI forecasting and analytics:** Predictive insights on service quality KPIs for proactive decision-making; historical trend analysis and benchmarking across regions, sectors and regulatory frameworks.
- **Global policy and geopolitical insights:** AI-driven tracking of policy changes and geopolitical developments; automated alerts on cross-border regulatory impacts affecting business operations across markets.
- **License and penalty tracking:** Centralised AI-monitored tracking of licenses, penalties and enforcement actions across jurisdictions; automated alerts on upcoming renewals and breach thresholds.
- **Global regulatory benchmarking:** AI-powered benchmarking of regulatory compliance performance across geographies, industry sectors and regulatory frameworks; identifies gaps and assesses peer standing.

Key benefits

- 360° regulatory visibility
- Faster, smarter decision making
- From reactive to proactive compliance
- Reduced regulatory and penalty risk
- Significant reduction in manual effort
- Scalable across markets and industries

© 2026 KPMG Assurance and Consulting Services LLP, an Indian Limited Liability Partnership and a member firm of the KPMG global organization of independent member firms affiliated with KPMG International Limited, a private English company limited by guarantee. All rights reserved.



Section - 6

References

References

1. Connected Nations 2025: UK report, Ofcom, November 2025
2. Cabinet approves major Reforms in Telecom Sector (press release), Ministry of Communications, Government of India, September 2021
3. Discussion Document on Dynamic Spectrum Access and Opportunistic Spectrum Management, Independent Communications Authority of South Africa (ICASA), March 2023
4. Collaborative regulation: Accelerating Nigeria's digital transformation, International Telecommunication Union (ITU), 2023
5. Regulation (EU) 2024/1689 laying down harmonised rules on artificial intelligence (Artificial Intelligence Act), European Parliament and Council of the European Union, June 2024
6. Model Artificial Intelligence Governance Framework (Second Edition), IMDA and Personal Data Protection Commission (PDPC), Singapore, January 2020
7. The Telecommunications Act, 2023 (No. 44 of 2023), Ministry of Law and Justice, Government of India, December 2023
8. Telecommunications Act of 1996, Section 254: Universal Service (47 U.S.C. § 254), United States Congress, January 2018
9. Telecommunications (Administration of Digital Bharat Nidhi) Rules, 2024, Department of Telecommunications, Ministry of Communications, Government of India, August 2024
10. Decision (EU) 2022/2481 establishing the Digital Decade Policy Programme 2030, European Parliament and Council of the European Union, December 2022
11. Telecommunications Act 1997 (Part 6: Industry codes and industry standards), Parliament of Australia, June 2026
12. C628:2019 Telecommunications Consumer Protections Code, Communications Alliance (registered by ACMA), August 2019
13. C661:2022 Reducing Scam Calls and Scam SMs Industry Code, Communications Alliance (registered by ACMA), July 2022
14. AI Standards Hub, The Alan Turing Institute with the British Standards Institution (BSI) and the National Physical Laboratory (NPL), October 2022
15. AI in telecommunications, media and interactive gambling, Australian Communications and Media Authority (ACMA), April 2026
16. Ofcom's strategic approach to AI, 2026/27: Enabling safe and secure AI adoption, Ofcom, June 2026
17. Direction regarding institutionalisation of AI/ML intelligence for detection of UCC and inter-operator sharing for regulatory action against UCC senders, Telecom Regulatory Authority of India (TRAI), February 2026
18. Establishment of the Space Bureau and the Office of International Affairs (Order FCC 23-1), Federal Communications Commission (FCC), January 2023
19. Single Network Future: Supplemental Coverage from Space, Report and Order (FCC 24-28), FCC, March 2024
20. Directive (EU) 2022/2464 (Corporate Sustainability Reporting Directive), European Parliament and Council of the European Union, December 2022
21. 2025 Targets: "Connecting the Other Half", Broadband Commission for Sustainable Development (ITU/UNESCO), January 2018
22. Kenya Ranked Top in ICT Regulation in Africa by ITU (press release), Communications Authority of Kenya, June 2025

© 2026 KPMG Assurance and Consulting Services LLP, an Indian Limited Liability Partnership and a member firm of the KPMG global organization of independent member firms affiliated with KPMG International Limited, a private English company limited by guarantee. All rights reserved.

Appendix

Abbreviations and acronyms used across the report

5G Fifth-generation mobile network

6G Sixth-generation mobile network

ACMA Australian Communications and Media Authority

AI Artificial Intelligence

COO Chief Operating Officer

CSRD Corporate Sustainability Reporting Directive

EMA Europe, Middle East and Africa

ESG Environmental, Social and Governance

EU European Union

FCC Federal Communications Commission

G5 Fifth generation of collaborative regulation

ICT Information and Communications Technology

IMDA Infocomm Media Development Authority

IoT Internet of Things

ITU International Telecommunication Union

KPI Key Performance Indicator

KYC Know Your Customer

LEO Low Earth Orbit

LLP Limited Liability Partnership

NTN Non-Terrestrial Network

OPEX Operating Expenditure

OTT Over-the-Top

PoV Point of View

QoS Quality of Service

RAN Radio Access Network

RegTech Regulatory Technology

ROI Return on Investment

SCS Supplemental Coverage from Space

SupTech Supervisory Technology

TBU To Be Updated

TMT Technology, Media and Telecommunications

TRAI Telecom Regulatory Authority of India

UK United Kingdom

UN United Nations

U.S. United States

USOF Universal Service Obligation Fund

© 2026 KPMG Assurance and Consulting Services LLP, an Indian Limited Liability Partnership and a member firm of the KPMG global organization of independent member firms affiliated with KPMG International Limited, a private English company limited by guarantee. All rights reserved.

KPMG firms' telecom, media and technology leaders

Leaders across global network of member firms



Anna Scally
Global Head of Technology, Media and Telecommunications
KPMG International



Joe Cassidy
Partner and EMA Head of TMT
KPMG in the UK



Aseem Sharma
Head of Telecom, Asia Pacific
KPMG in Singapore



Diogo Sousa
Partner, EMA Telco Lead
KPMG in Portugal



Ron Stuart
Partner, TMT Sector Leader
KPMG in South Africa



Thomas Gouws
Partner and Advisory COO,
KPMG in South Africa



Lawrence Amadi
Partner and Head TMT KPMG Africa
KPMG in Nigeria

KPMG in India leaders



Akhilesh Tuteja
National Leader - Technology Media and Telecom



K G Purushothaman
National AI Leader, and Head - Technology Transformation



Ritesh Tiwari
Partner, National Leader - Governance, Risk and Compliance Services, National Leader - Board Leadership Centre in India



Rahul Hakeem
Partner - Technology, Media and Telecom



Yasharth Srivastava
Director - Technology, Media and Telecom



Kunal Roy
Associate Director - Technology, Media and Telecom

Key contributors

We are extremely grateful to senior leaders from the industry, subject matter experts and KPMG in India team members for sharing their knowledge and insights to help us develop this report.

Authors



Rahul Hakeem



Yasharth Srivastava



Kunal Roy



Bharat Bhandari

Contributors



Ankur Maggu



Harshit Kumar



Sourish Bhowmick



Pranjali Yadav

Design team



Vidit Chopra



Ankit Jha



Prashant Mishra



Ansh Bhardwaj

KPMG in India contacts:

Akhilesh Tuteja
National Leader
Technology, Media and Telecom
E: atuteja@kpmg.com

K G Purushothaman
Head of Function -
Digital Solutions - Management
E: purushothaman@kpmg.com

Ritesh Tiwari
National Leader
Governance, Risk and Compliance Services
E: riteshtiwari@kpmg.com

Rahul Hakeem
Partner, GRCS - Telecom
E: rahulhakeem@kpmg.com

Yasharth Srivastava
Director, GRCS - Telecom
E: yasharths@kpmg.com

kpmg.com/in

Access our latest insights on KPMG Insights Edge

Follow us on:
kpmg.com/in/socialmedia

The information contained herein is of a general nature and is not intended to address the circumstances of any particular individual or entity. Although we endeavor to provide accurate and timely information, there can be no guarantee that such information is accurate as of the date it is received or that it will continue to be accurate in the future. No one should act on such information without appropriate professional advice after a thorough examination of the particular situation.

KPMG Assurance and Consulting Services LLP, Lodha Excelus, Apollo Mills Compound, NM Joshi Marg, Mahalaxmi, Mumbai – 400 011 Phone: +91 22 3989 6000, Fax: +91 22 3983 6000.

© 2026 KPMG Assurance and Consulting Services LLP, an Indian Limited Liability Partnership and a member firm of the KPMG global organization of independent member firms affiliated with KPMG International Limited, a private English company limited by guarantee. All rights reserved.

The KPMG name and logo are trademarks used under license by the independent member firms of the KPMG global organization.

This document is for e-communication only. (TL_1102_AA_AC)