

CONTACT CENTRE ASSOCIATION OF MALAYSIA
(Incorporated in Malaysia)

REPORT AND FINANCIAL STATEMENTS

31ST DECEMBER 2025

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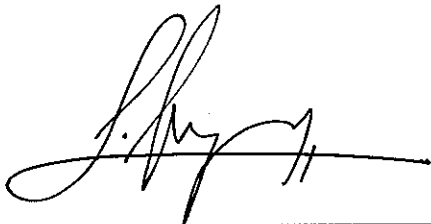
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Company No. : PPM-001-10-04071999

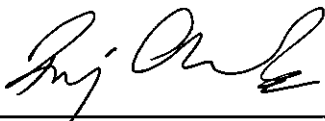
CONTACT CENTRE ASSOCIATION OF MALAYSIA
(Registered in Malaysia)

The Executive Committee Members of CONTACT CENTRE ASSOCIATION OF MALAYSIA state that, in the opinion of Executive Committee Members, the accompanying financial statements set out on pages attached are drawn up in accordance with the rules of the Association, the provisions of the Societies Act, 1966 and Malaysian Private Entities Reporting Standard, so as to give a true and fair view of the financial position of the Association as at 31st December 2025 and its financial performance and the cash flows for year ended on that date.

For and on behalf of the Executive Committee Members,



VIGNESWARAN A/L SIVALINGAM
PRESIDENT



RAJ CHAUDHURI
HONORARY TREASURER

Kuala Lumpur, Malaysia

Date: **08 MAY 2026**

COMPANY NO: PPM-001-10-04071999

T. L. LIM AND COMPANY (AF 1104)

Chartered Accountants

9B, 2nd Floor, Jalan Goh Hock Huat,

Tel : 03-5631 7800

MEMBER FIRM OF MALAYSIAN

41400 Klang, Selangor D. E., Malaysia.

Fax : 03-3344 6931

INSTITUTE OF ACCOUNTANTS

**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF
CONTACT CENTRE ASSOCIATION OF MALAYSIA
(Incorporated in Malaysia)**

Report on the Financial Statements

Opinion

We have audited the financial statements of CONTACT CENTRE ASSOCIATION OF MALAYSIA, which comprise the statements of financial position as at 31st December 2025 of the Company, and the statements of comprehensive income, statements of changes in equity and statement of cash flow of the Company for the period then ended, and notes to the financial statements, including a summary of significant accounting policies, as set out on pages 4 to 13.

Executive Committee Member's Responsibility for the Financial Statements

The Executive Committee Members of the Association are responsible for the preparation of financial statements that give true and fair view in accordance with the rules of Association, Malaysian Private Entities Reporting Standard and the provision of the Societies Act 1996, ("Act") in Malaysia, and for such internal control as the Executive Committee Members determine are necessary to enable the preparation of the financial statements that are free from material misstatements, whether due to fraud or error.

Auditors' Responsibilities for the Audit of the Financial Statements

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with approved standards on auditing in Malaysia. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance that the financial statements are free from misstatements.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on our judgement, in including the assessment of risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, we consider internal control relevant to entity's preparation of the financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances, but not control. An audit also includes evaluating the overall presentation of the financial statements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

COMPANY NO: PPM-001-10-04071999

T. L. LIM AND COMPANY (AF 1104)

Chartered Accountants

9B, 2nd Floor, Jalan Goh Hock Huat,

Tel : 03-5631 7800

MEMBER FIRM OF MALAYSIAN

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INSTITUTE OF ACCOUNTANTS

**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF
CONTACT CENTRE ASSOCIATION OF MALAYSIA
(Incorporated in Malaysia)**

Opinion

In our opinion, the accompanying financial statements given a true and fair view of the financial position of the Company as at 31st December 2025, and of their financial performance and their cash flows for the period then ended in accordance with Malaysia Private Entities Reporting Standard and the requirements of the Companies Act, 2016 in Malaysia.

Other Matters

This report is made solely to the members of the Company, as a body, in accordance with Section 266 of the Companies Act, 2016 in Malaysia and for no other purpose. We do not assume responsibility to any other person for the content of this report.



T. L. LIM AND COMPANY
AF 1104
Chartered Accountants

9B, 2nd Floor, Jalan Goh Hock Huat,
41400 Klang, Selangor Darul Ehsan.

Dated: 08 MAY 2026



LIM TECK LOONG
1653/09/2026(J)
Chartered
Accountant

CONTACT CENTRE ASSOCIATION OF MALAYSIA
(Registered in Malaysia)

BALANCE SHEET

	Note	2025 RM	2024 RM
NON-CURRENT ASSETS			
Fixed Asset	5	<u>2,549</u>	<u>10,519</u>
		<u>2,549</u>	<u>10,519</u>
CURRENT ASSETS			
Trade and other receivables	6	277,336	355,375
Cash and bank balances	7	578,521	632,894
Fixed deposit		619,960	403,062
		<u>1,475,817</u>	<u>1,391,331</u>
TOTAL ASSETS		<u>1,478,366</u>	<u>1,401,850</u>
SHARE HOLDERS' FUND			
Accumulated fund		<u>1,079,224</u>	<u>1,234,391</u>
		<u>1,079,224</u>	<u>1,234,391</u>
CURRENT LIABILITIES			
Trade and other payables	8	<u>399,142</u>	<u>167,459</u>
		<u>399,142</u>	<u>167,459</u>
TOTAL LIABILITIES		399,142	167,459
TOTAL EQUITY AND LIABILITIES		<u>1,478,366</u>	<u>1,401,850</u>

The accompanying notes form an integral part of these financial statements

CONTACT CENTRE ASSOCIATION OF MALAYSIA
(Registered in Malaysia)

STATEMENT OF COMPREHENSIVE INCOME
FOR THE FINANCIAL YEAR ENDED 31ST DECEMBER 2025

	Note	2025 RM	2024 RM
Income	9	3,955,452	3,695,300
Direct cost	9	(3,363,567)	(1,671,958)
Gross surplus		<u>591,885</u>	<u>2,023,342</u>
Other income		27,003	14,472
Administration and operating expenses		<u>(774,055)</u>	<u>(2,859,961)</u>
Deficit for the year before taxation		(155,167)	(822,147)
Taxation		-	-
Deficit for the year after taxation		<u><u>(155,167)</u></u>	<u><u>(822,147)</u></u>

The accompanying notes form an integral part of these financial statements

CONTACT CENTRE ASSOCIATION OF MALAYSIA
(Registered in Malaysia)

STATEMENT OF CASH FLOW
FOR THE FINANCIAL YEAR ENDED 31ST DECEMBER 2025

	2025 RM	2024 RM
OPERATING ACTIVITIES CASH FLOWS FROM		
Loss for the year	(155,167)	(822,147)
Adjustment for :		
Depreciation of plant and equipment	8,940	38,619
Interest income	(27,003)	(14,472)
Operating loss before changes in working capital	<u>(173,230)</u>	<u>(798,000)</u>
Changes in trade and other receivables	78,039	681,861
Changes in trade and other payables	231,683	(19,580)
Cash generated from/(used in) operating activities	<u>136,492</u>	<u>(135,719)</u>
Interest income	27,003	14,472
Net cash generated from/(used in) operating activities	<u>163,495</u>	<u>(121,247)</u>
INVESTING ACTIVITIES		
Purchase of fixed asset	(970)	(3,180)
Net cash used in investing activities	<u>(970)</u>	<u>(3,180)</u>
Net changes in cash and cash equivalents	162,525	(124,427)
Cash and cash equivalents at beginning of the financial year	1,035,956	1,160,383
Cash and cash equivalents at end of the financial year	<u>1,198,481</u>	<u>1,035,956</u>
Analysis of cash and cash equivalents at end of the financial year:		
Cash and bank balances	578,521	632,894
Fixed deposit	619,960	403,062
	<u>1,198,481</u>	<u>1,035,956</u>

The accompanying notes form an integral part of these financial statements

CONTACT CENTRE ASSOCIATION OF MALAYSIA
(Registered in Malaysia)

**STATEMENTS OF CHANGES IN ACCUMULATED FUND
FOR THE FINANCIAL YEAR ENDED 31ST DECEMBER 2025**

	2025 RM
Balance at 01.01.2024	2,056,538
Loss for the year	<u>(822,147)</u>
Balance at 31.12.2024	1,234,391
Loss for the year	(155,167)
Balance at 31.12.2025	<u><u>1,079,224</u></u>

The accompanying notes form an integral part of these financial statements

CONTACT CENTRE ASSOCIATION OF MALAYSIA

(Incorporate in Malaysia)

NOTES TO THE FINANCIAL STATEMENTS - 31ST DECEMBER 2025

The association was incorporated under the Societies Act 1996 and its principal objectives are:

- (a) to be the representative body for the Malaysian Contact Centre Industry;
- (b) to uphold, develop and promote superior quality in the delivery and management of Customer Relationship Management and their principles, through a set of Malaysia service standards and providing a platform for members to achieve accreditation;
- (c) to be the recognized and acknowledged voice for Contact Centre members;
- (d) to act as an interface between users and suppliers, and to develop a platform for a Contact Centre ecosystem that thrives locally and internationally;

The principal place of business of the foundation is located at Unit H-09-03, Block H, Plaza Kelana Jaya, Jalan SS7/13A, 47301 Petaling Jaya, Selangor.

The financial statements were approved and authorised for issue by the Governing Executive Committee Members on

1. BASIC OF TRANSITION TO THE MPERS

The financial statements have been prepared in accordance with Malaysian Private Entities Reporting Standard ("MPERS") issued by the Malaysian Accounting Standards Board ("MASB") and the requirements of the Companies Act, 2016 in Malaysia.

The accounting policies set out in note 2 have been applied in preparing the financial statements of the foundation for the financial year ended 31st December 2025.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

(a) Basis of accounting

The financial statements have been prepared under the historical cost convention and any other bases described in significant accounting policies as summarised below.

If a reliable measure of fair value is no longer available for an equity instrument that is not publicly traded but is measured at fair value through profit or loss, its fair value at the last date that instrument was reliably measurable is treated as the cost of the instruments, and it is measured at this cost amount less impairment until a reliable measure of fair values becomes available.

(b) Fixed Asset

Depreciation on plant and equipment are calculated on a straight - line basis over the estimated useful lives of the assets concerned. The principal annual rate used are as follow:

Computer software and hardware	40%
Furniture and fittings	10%
Office equipment	10%
Renovation	10%

When an indication of impairment exists, the carrying amount is assessed and written down immediately to its recoverable amount.

(c) Receivables

Receivables are carried at anticipated realisable values. Known as bad debts, are written off in the period in which they are identified. Specific allowances is made for any consideration to be doubtful of collection.

(d) Payables

Payables are measured initially and subsequently at cost. Payables are recognised when there is a contractual obligation to deliver cash or other financial asset to another entity.

(e) Cash and cash equivalents

Cash and cash equivalents represent bank balances and cash in hand.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

(f) Impairment of Assets

The carrying amount of assets except for financial assets are reviewed at each balance sheet date to determine whether there is any indication of impairment. If such an indication exist, the recoverable amounts are estimated. An impairment loss is recognised whenever the carrying amount of an asset or cash-generating unit exceeds its recoverable amount. The impairment loss in charged to the statement of income and expenditure. An impairment loss in only reversed to the extent that the carrying amount of asset does not exceed the carrying amount that would have been determined, net of depreciation or amortization, if no impairment loss had been recognised.

(g) Employee benefits

(i) Short term benefits

Wages, salary, bonuses and social security contribution are recognised as an expense in the year in which the associated services are rendered by employees. Short term accumulating compensated absence such as paid annual leave are recognised when services are rendered by employees. Short term accumulating compensated absence such as paid annual leave are recognised when services are rendered by employees that increase their entitlement to future compensated absences. Short term non-accumulating compensated absences such as sick leave are recognised when the absence occur.

(ii) Defined contribution plans

Obligation for contribution to defined contribution plans such as Employees Provident Fund are recognised as an expenses in the statement of income and expenditure as incurred.

(h) Income recognition

Membership fees and events income are recognised in the statement of income and expenditure as it is accrued, taking into account the effective yield on the asset.

(i) Income tax

The association is exempted from tax under Schedule 6, Paragraph 13 of the Income Tax Act, 1967 except for dividend income.

5. Fixed Asset

	<u>2025</u> <u>COST</u>	At beginning of the year	Addition	Disposals	At end of the year
		RM	RM	RM	RM
Computer software and hardware		95,516	970	-	96,486
Furniture and fittings		8,362	-	-	8,362
Office equipment		27,771	-	-	27,771
Renovation		4,790	-	-	4,790
		<u>136,439</u>	<u>970</u>	<u>-</u>	<u>137,409</u>

	<u>ACCUMULATED</u> <u>DEPRECIATION</u>	At beginning of the year	Charge for the year	Disposals	At end of the year
		RM	RM	RM	RM
Computer software and hardware		87,882	7,985	-	95,867
Furniture and fittings		5,908	836	-	6,744
Office equipment		27,461	-	-	27,461
Renovation		4,670	119	-	4,789
		<u>125,921</u>	<u>8,940</u>	<u>-</u>	<u>134,861</u>

	<u>2024</u> <u>COST</u>	At beginning of the year	Addition	Disposals	At end of the year
		RM	RM	RM	RM
Computer software and hardware		92,336	3,180	-	95,516
Furniture and fittings		8,362	-	-	8,362
Office equipment		27,771	-	-	27,771
Renovation		4,790	-	-	4,790
		<u>133,259</u>	<u>3,180</u>	<u>-</u>	<u>136,439</u>

	<u>ACCUMULATED</u> <u>DEPRECIATION</u>	At beginning of the year	Addition	Disposals	At end of the year
		RM	RM	RM	RM
Computer software and hardware		50,735	37,147	-	87,882
Furniture and fittings		5,072	836	-	5,908
Office equipment		27,304	157	-	27,461
Renovation		4,191	479	-	4,670
		<u>87,302</u>	<u>38,619</u>	<u>-</u>	<u>125,921</u>

5. FIXED ASSET (CONT'D)

	NET BOOK VALUE	
	2025	2024
	RM	RM
Computer software and hardware	619	7,634
Furniture and fittings	1,618	2,454
Office equipment	310	310
Renovation	1	120
	<u>2,549</u>	<u>10,519</u>

6. TRADE AND OTHER RECEIVABLES

	2025	2024
	RM	RM
Trade receivables	259,691	331,730
Other receivables	17,645	23,645
	<u>277,336</u>	<u>355,375</u>

7. CASH AND BANK BALANCES

	2025	2024
	RM	RM
Cash in hand	3,602	2,939
Cash at bank	574,919	629,955
	<u>578,521</u>	<u>632,894</u>

8. TRADE AND OTHER PAYABLES

	2025	2024
	RM	RM
Trade payables	291,208	125,760
Other payables	107,934	41,699
	<u>399,142</u>	<u>167,459</u>

9. REVENUE AND DIRECT COST

	2025		2024	
	Income RM	Direct Cost RM	Income RM	Direct Cost RM
Awards	502,355	557,547	657,375	412,152
Training and development programmes	1,289,961	1,330,579	861,659	133,672
CX Summit	1,436,349	1,289,384	1,393,160	958,864
NCCC Conference	233,766	186,057	238,707	167,270
Membership fees	308,672	-	396,634	-
Sponsorship	184,349	-	147,765	-
	<u>3,955,452</u>	<u>3,363,567</u>	<u>3,695,300</u>	<u>1,671,958</u>

CONTACT CENTER ASSOCIATION OF MALAYSIA
 (Registered in Malaysia)

DETAILED REVENUE STATEMENT COMPREHENSIVE INCOME
FOR THE FINANCIAL YEAR ENDED 31ST DECEMBER 2025

		2025 RM	2024 RM
INCOME	<i>Appendix 1</i>	3,955,452	3,695,300
LESS: DIRECT COST			
	<i>Appendix 1</i>	<u>(3,363,567)</u>	<u>(1,671,958)</u>
GROSS SURPLUS		591,885	2,023,342
OTHER INCOME			
Other Income		27,003	14,472
LESS: OPERATING AND ADMINISTRATIVE			
Administrative and other operating expenses	<i>Appendix 2 and 3</i>	(774,055)	(2,859,961)
LOSS FOR THE YEAR		<u><u>(155,167)</u></u>	<u><u>(822,147)</u></u>

**SCHEDULE OF REVENUE AND DIRECT COSTS FOR THE
FINANCIAL YEAR ENDED 31ST DECEMBER 2025**

2025	Revenue RM	Direct cost RM	Gross surplus RM
Awards	502,355	557,547	(55,192)
Training and development programmes	1,289,961	1,330,579	(40,618)
CX Summit	1,436,349	1,289,384	146,965
NCCC Conference	233,766	186,057	47,709
Membership fees	308,672	-	308,672
Sponsorship	184,349	-	184,349
	<u>3,955,452</u>	<u>3,363,567</u>	<u>591,885</u>

2024	Revenue RM	Direct cost RM	Gross surplus RM
Awards	657,375	412,152	245,223
Training and development programmes	861,659	133,672	727,987
CX Summit	1,393,160	958,864	434,296
NCCC Conference	238,707	167,270	71,437
Membership fees	396,634	-	396,634
Sponsorship	147,765	-	147,765
	<u>3,695,300</u>	<u>1,671,958</u>	<u>2,023,342</u>

This statement is prepared for management purpose only and does not form part of the audited financial statement of the Association.

CONTACT CENTRE ASSOCIATION OF MALAYSIA

(Incorporated in Malaysia)

ADMINISTRATIVE EXPENSES - 31ST DECEMBER 2025

	2025	2024
	RM	RM
ADMINISTRATIVE AND OTHER OPERATING EXPENSES		
Accounting fee	7,200	13,000
Auditors' remuneration	8,000	6,800
Advertising fee	-	29,205
Agent charges	4,800	3,302
Attestation	100	-
Bank charges	92	40
Bad debts written off	8,020	742,636
Cleaning charges	-	1,400
Cleaner wages	2,776	-
Courier and postage	-	360
Corporate charges	936	936
Cable charges	760	700
Depreciation of plant and equipment	8,940	38,619
Electricity, water and sewerage charges	5,438	6,102
EPF, SOCSO and EIS	43,516	32,718
Entertainment	790	-
Fine and penalty	3,981	-
Fire extinguisher service	300	300
General expenses	12,377	60,452
Gift and donation	-	4,917
HRDC charges	54,426	-
Late charges	257	-
License	-	8,901
Loss on foreign exchange	17,336	-
Miscellaneous expenses	-	966
Medical expenses	3,861	3,251
Meeting expenses	6,112	390,869
Petrol, toll and parking charges	4,640	16,016
Pest control	180	-
Printing and stationery	4,006	10,518
Professional fee	5,630	506,925
Postage and courier	117	100
Rental of office	27,500	24,000
Rental of camera	-	1,616
Rental of parking	8,268	-
Rental of photocopy machine	1,126	-
Renewal charges	-	1,151
Balance carried forward	241,485	1,905,800

CONTACT CENTRE ASSOCIATION OF MALAYSIA
(Incorporated in Malaysia)

	2025	2024
	RM	RM
ADMINISTRATIVE AND OTHER OPERATING EXPENSES		
Balance brought forward	241,485	1,905,800
Repair and maintenance	-	2,420
Subscription charges	26,818	12,211
Staff refreshment	9,021	257,801
Staff training	216	-
Salary, wages, allowances and bonus	463,630	399,629
SST	-	199,936
Seminar charges	-	800
Tax agent fee	1,500	11,800
Telephone, fax and internet charges	4,514	4,515
Token charges	50	-
Transportation	994	745
Travelling and accommodation	200	50,105
Upkeep of aircond	1,690	990
Upkeep of computer	200	2,032
Upkeep of office	3,795	-
Upkeep of software	11,918	4,005
Webinar platform charges	8,024	7,172
	<u>774,055</u>	<u>2,859,961</u>

This statement is prepared for management purpose only and does not form part of the audited financial statement of the Association.