



COMMUNICATIONS AND MULTIMEDIA
CONSUMER FORUM OF MALAYSIA



2024 ANNUAL REPORT

"Trusted Mediation, Empowering Consumers"



2024 ANNUAL REPORT



About This Report

The Communications and Multimedia Consumer Forum of Malaysia (CFM) is pleased to present the 2024 Annual Report for the financial year ending 31 December 2024.

Guided by the theme “Trusted Mediation, Empowering Consumers”, this report outlines CFM’s roles, functions, key achievements, and performance throughout the year. It also highlights our ongoing efforts and strategic direction in advancing consumer awareness and advocating for consumer rights within the Communications and Multimedia industry.



TABLE OF CONTENTS

ABOUT CFM

pg 1 - 6

- 3 Who We Are and What We Do
- 4 The Guiding Principles
- 5 Strategic Focus
- 6 Our Core Functions

2024 KEY HIGHLIGHTS

pg 7 - 9

- 8 Performance Highlights
- 9 Financial Performance

CHAIRMAN'S MESSAGE

pg 11 - 13

EXECUTIVE DIRECTOR'S REVIEW

pg 14 - 17

OFFICE BEARERS

pg 18

COUNCIL MEMBERS

pg 19

49 CFM MEMBERS

pg 20

LEADERSHIP THROUGH THE YEARS

pg 21

COMPLAINTS AND COMPLIANCE MANAGEMENT

pg 22 - 37

- 24 Complaints Overview
- 27 Appeals and Mediation Process
- 29 MCMC Consumer Care Centre
- 30 Public Complaint Calls and Response Performance
- 31 Complaint Handling Through aduan@cfm.my
- 32 The General Consumer Code of Practice (GCC)
- 33 GCC Briefing and Capacity Building
- 34 Mitigation and Mediation
- 35 CFM Ensures Industry Compliance
- 36 Complaint Trends by Region
- 37 Outlook for 2025

CONSUMER ADVOCACY AND OUTREACH

pg 38 - 63

- 40 Overview
- 41 Brand Survey

45 Building Visibility Post Brand Assessment

- Website Redesign Initiative
- Branding Collateral: Bunting and Backdrop Redesign
- CFM Logo Redesign

48 Advocacy and Outreach Highlights

52 #jompakatHEBAH! Campaign

55 CFM Rangers

57 Media Coverage

59 Advertorial in Berita Harian

60 Social Media Report

- Facebook
- Instagram
- X
- Tik Tok

POLICY, DEVELOPMENT AND GOVERNANCE

pg 64 - 74

66 Overview

68 Member Engagement and Development Initiative

- Extraordinary General Meeting
- Majlis Berbuka Puasa with CFM Members
- 23rd Annual General Meeting

72 Membership Overview

FINANCE AND ADMINISTRATION

pg 75 - 79

77 Overview

77 People and Culture

78 Organisational Chart

79 Performance Snapshot: Income, Expenditure, and Outlook

AUDITED FINANCIAL REPORT

pg 80 - 109

81 Statutory Financial Statements for the Year Ended 31 December 2023

83 Councillors' Report

87 Statement by the Councillors

88 Statement of Financial Position

89 Statement of Comprehensive Income

90 Statement of Changes in Members' Fund

91 Statement of Cash Flow

93 Notes to the Financial Statements

103 Auditor's Report

ABOUT CFM



FORUM PENGGUNA KOMUNIKASI DAN MULTIMEDIA MALAYSIA



WHO WE ARE AND WHAT WE DO

The Communications and Multimedia Consumer Forum of Malaysia (CFM) was established on 13 February 2001 as a society representing all key stakeholders within the Communications and Multimedia industry, particularly from both the supply-side (service providers) and demand-side (consumer associations).

As the designated industry forum, CFM is entrusted with protecting the rights of consumers in line with the requirements of the Communications and Multimedia Act 1998, which facilitates industry self-regulation. CFM also develops consumer-related codes to serve as foundational guidelines for service delivery by Communications and Multimedia service providers. The General Consumer Code (GCC) of Practice was officially recognised by the Malaysian Communications and Multimedia Commission (MCMC) as an industry code in 2002. The GCC was revised in 2022 to ensure continued relevance and effectiveness in safeguarding consumer interests.

In summary, the roles of CFM are:

- To provide an avenue for complaints and disputes;
- To recommend inexpensive and practical alternative dispute resolution;
- To develop consumer codes;
- To promote and create public and industry awareness of the Codes;
- To conduct research related to consumer protections; and
- To ensure code compliance among the service providers.





THE GUIDING PRINCIPLES

Our Vision

The catalyst for the development of a conducive consumer environment in the Communications and Multimedia industry.

Our Mission

To be the communications and multimedia advocate of consumerism and a platform for mutual exchange of information for the benefit of consumers and the Communications and Multimedia industry as a whole.

STRATEGIC FOCUS

FACILITATE

01

STRENGTHEN

02

ESTABLISH

03

NURTURE

04

To **FACILITATE** and promote self-advocacy among consumers through the dissemination of information.

To **STRENGTHEN** the positive bond between service providers and consumers.

To **ESTABLISH** a conducive environment in promoting a high level of consumer confidence in the service delivery of the communications and multimedia service providers.

To **NURTURE** the culture of mutual respect amongst service providers and consumers in generating guidelines and industry codes through mutual understanding or agreement.

01.

CODES DRAFTING

- To draft, develop, prepare, amend, review, and update the codes.

02.

COMPLAINT HANDLING

- To provide avenues for lodging complaints relating to consumer matters.
- To provide procedures for complaint handling and recommend resolution.

03.

EDUCATION AND PROMOTION

- To promote CFM objectives and highlight the activities of CFM.
- To leverage various platforms to inform and educate the public on consumer rights.

04.

MEMBERSHIP

- To encourage service providers to participate in CFM as Supply-side Members.
- To welcome consumer associations, educational institutions, and relevant organisations as Demand-side Members, and invite individuals who advocate for consumer rights in the Communications and Multimedia industry to join as Associate Members.
- To engage members and optimise their participation in CFM initiatives and activities, in compliance with CFM's Constitution.

05.

COMPLIANCE AND MONITORING

- To enhance the understanding of the General Consumer Code (GCC) of Practice among service providers.
- To promote the adoption of GCC in service providers' procedures, practices, and policies.
- To ensure a high level of compliance with the GCC, preparing the industry for self-regulation.

2024 KEY HIGHLIGHTS

PERFORMANCE HIGHLIGHTS

99.7%

of calls answered
within 40 seconds

97.2%

of calls answered
within 20 seconds

94%

average
complaint
resolution in
less than 15
business days

52.6K website
visitors

20 outreach
programs

7 media
coverages

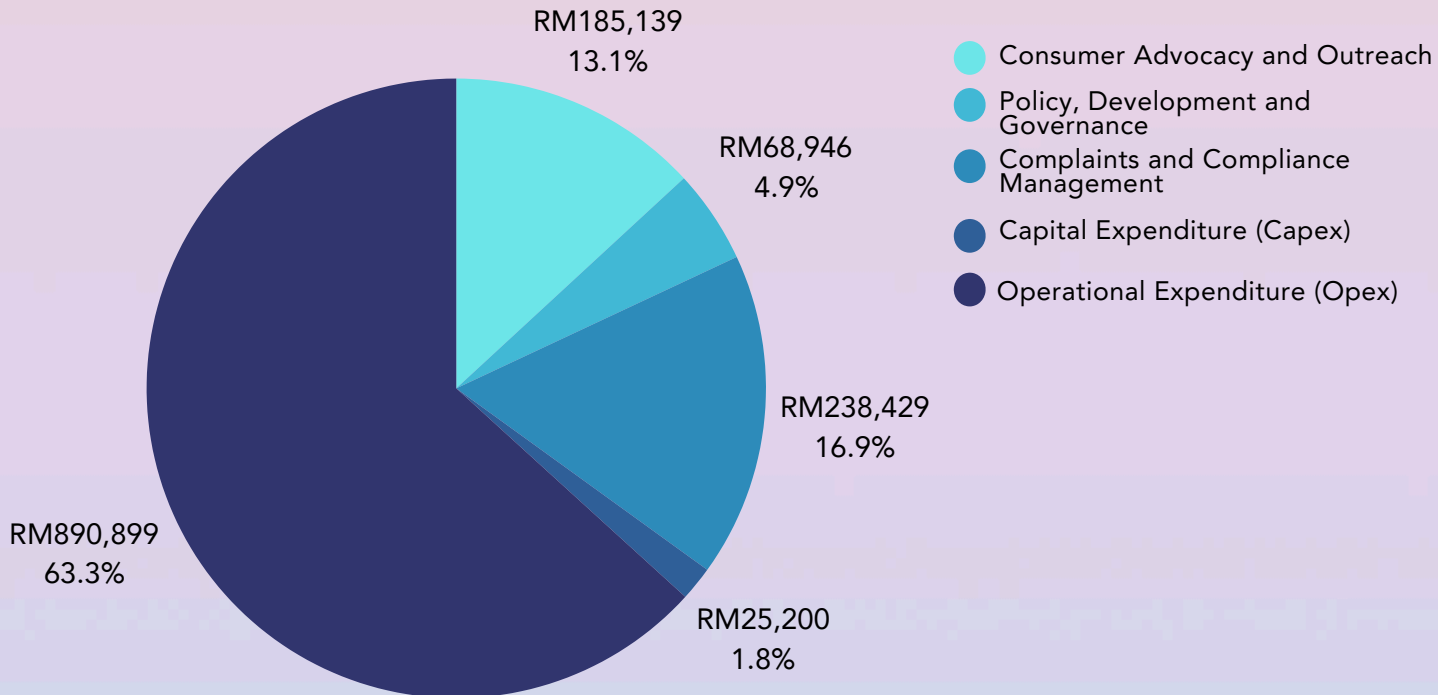
4 advertorials

3 new Demand members

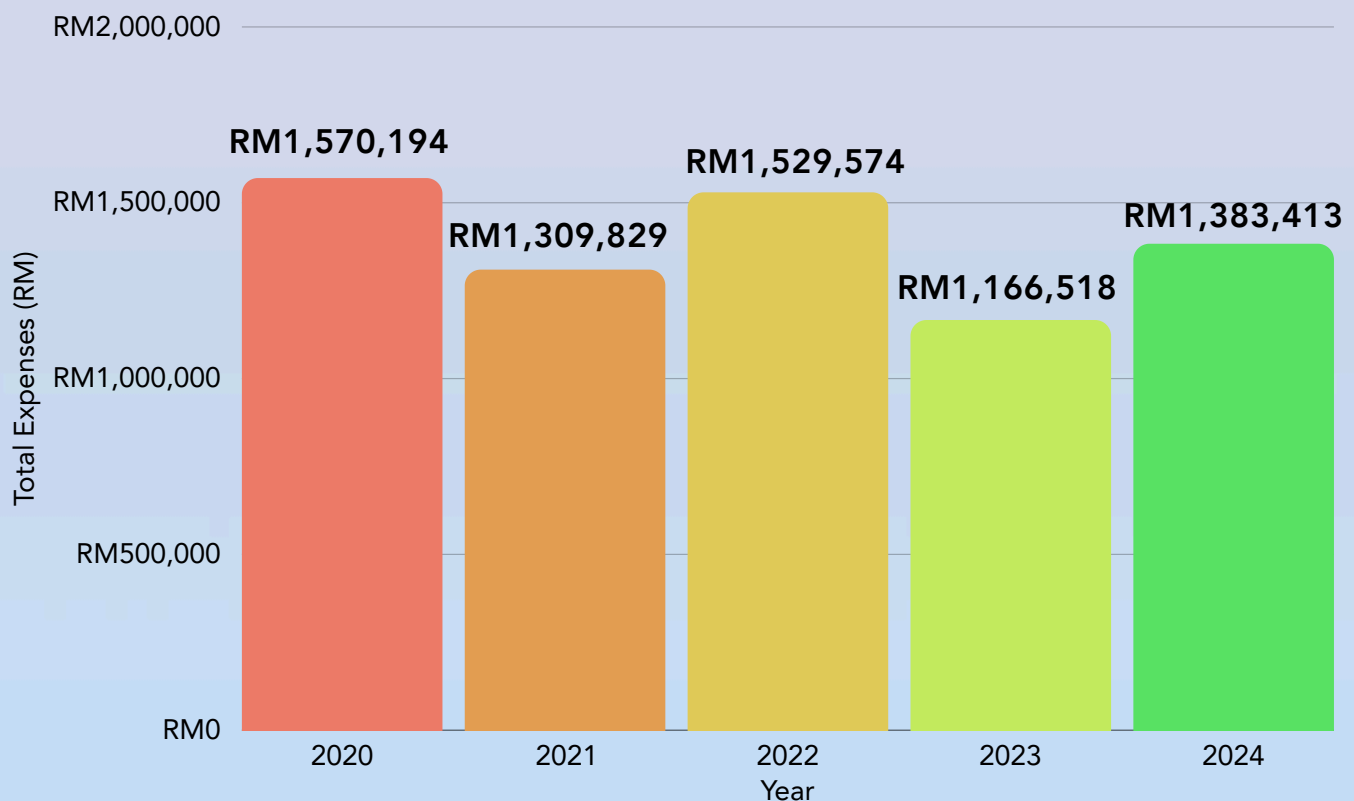
- ▶ FOMCA
- ▶ ERA CONSUMER MALAYSIA
- ▶ ANIFEST

FINANCIAL PERFORMANCE

2024 FINANCIAL HIGHLIGHTS



THE SUMMARY OF 5-YEAR FINANCIAL HIGHLIGHTS





CHAIRMAN'S MESSAGE



Mailvahanam Sundram
Chairman, CFM

**"Dear
Esteemed
Council
Members and
Stakeholders,**

**It is truly an
honour to
address you
through the
2024 CFM
Annual Report."**

Dear Esteemed CFM Members,

As I reflect on our history, I am reminded that CFM's 24-year journey has been far from easy - yet we have come an impressive distance together. Since its inception, CFM has played a vital role in facilitating complaints management, especially on non-network-related matters, delivering significant value to consumers and the industry alike.

Entrusted with the responsibility to champion consumer advocacy and outreach, CFM has strengthened its standing among consumers within the Communications and Multimedia industry.

Over the past two decades, we have built a solid foundation that now enables CFM to expand its reach and impact through enhanced roles and functions. The changes and initiatives we have implemented have been pivotal to our progress and have brought us to a new level of maturity in addressing consumers' needs while fulfilling the expectations of the Malaysian Communications and Multimedia Commission (MCMC) and the Ministry.

Overall Performance

CFM has remained steadfast in fulfilling its core mandate, especially in managing and resolving consumer complaints within the Communications and Multimedia industry.

The year 2024 has been a pivotal one for CFM - a year of renewal, realignment, restructuring, and resurgence. Following a period of limited activity, CFM successfully re-established its legal and operational standing by completing major constitutional amendments with the Registrar of Societies (ROS) in June 2024. This achievement was made possible through the unanimous support of our members, demonstrating our shared commitment to protecting consumers and strengthening CFM's role in the industry.

These constitutional amendments were far more than a procedural requirement; they represented our collective resolve to revitalise the Forum as a transparent, credible, accountable, and impactful platform for consumer protection. With a restructured Council, revitalised departments, and enhanced governance, we are confident that CFM has returned to its original purpose with renewed strength - ready to serve consumers more effectively than ever before.

Key Achievements



Constitutional Review - Registrar of Societies (ROS)

Following the Extraordinary General Meeting in March 2024, CFM successfully completed a comprehensive constitutional review and major amendments in June 2024, reaffirming its legal and operational standing.



Revitalisation of Key Departments

The Consumer Advocacy and Outreach Department made significant strides, enabling CFM to participate in about 20 outreach events nationwide and enhancing our visibility across both traditional and digital media platforms.



Improved Complaint Handling:

With increased manpower, clearer internal roles and responsibilities, and strong external stakeholder support, the Complaints and Compliance Management Department surpassed all key performance benchmarks.



Strengthened Complaint Resolution Performance

CFM achieved an impressive average complaint resolution rate of 94% within 15 business days, reflecting our commitment to responsiveness, competence, and efficiency in addressing consumer concerns.



Exemplary Call Handling by MCMC3C

97.2% of incoming calls were answered within 20 seconds, and 99.7% within 40 seconds, setting a benchmark for excellent consumer support.



Governance and Financial Reforms

The Finance and Administration Department introduced stronger budgetary oversight, digitalised processes, and more robust compliance measures to enhance transparency and accountability.



Human Capital Enhancements

Key human resource reforms were implemented, including salary reviews, an updated Employee Handbook, and improved performance appraisal systems to support a motivated and high-performing team.

These milestones were made possible through the unwavering support of our Council Members, Office Bearers, and our dedicated Secretariat - all united by a shared commitment to delivering value to our stakeholders.

Way Forward

As we look to the future, CFM remains firmly committed to delivering consumer-centric outcomes within Malaysia's ever-evolving digital and telecommunications landscape.

Our 2024 Annual Business Plan sets out clear strategic priorities to deepen consumer engagement, strengthen the enforcement of the General Consumer Code of Practice (GCC), and foster closer collaboration with service providers through a structured complaints and compliance monitoring framework.

While challenges remain, we are confident in our direction. With a clear mandate, solid foundations, and a forward-looking strategy, CFM is well-positioned to continue leading consumer advocacy and safeguarding the rights of Malaysian consumers in the Communications and Multimedia industry.

Realising this vision requires the collective expertise, commitment, and dedication of our members. Together, we will continue to champion consumer awareness, forge strategic partnerships, and ensure that CFM remains a trusted ally for consumers navigating an increasingly complex and connected digital world.

On behalf of CFM, I extend my sincere appreciation to all members, stakeholders, and consumers for their continued trust and unwavering support. We remain dedicated to our mission and will continue working diligently to create a fairer, more transparent, and trusted complaints management ecosystem for all Communications and Multimedia consumers.

Thank you.



Mailvahanam Sundram
Chairman

EXECUTIVE DIRECTOR'S REVIEW



Khaneeza Khalid
Executive Director

“Structural and operational recalibrations to strengthen CFM’s role in consumer protection.”

Operational Review

The year 2024 was pivotal for CFM as it underwent significant structural and operational recalibrations to strengthen its role in consumer protection. By June 2024, CFM successfully re-established its status as a registered society with the Registrar of Societies (ROS), upon unanimous support from members during the Extraordinary General Meeting held on 27 March 2024.

With a reconstituted leadership, key strategic and operational functions were swiftly reinstated. Notably, the consumer advocacy and outreach was reactivated to drive public education efforts and consumer awareness initiatives. By the third quarter, CFM had participated in over 15 events and substantially increased CFM’s media and social media presence, both in traditional and digital channels.

In line with our core mandate, CFM also reinforced its complaints management unit. Additional staffing and internal role realignments, along with the appointment of a new vendor to manage the MCMC Consumer Care Centre (MCMC3C), significantly improved response times and complaint resolution rates.

Simultaneously, the finance and administration were strengthened with skilled personnel to enhance fiscal governance. This included improvements in budgetary control, digitisation of processes, and rigorous expenditure monitoring.

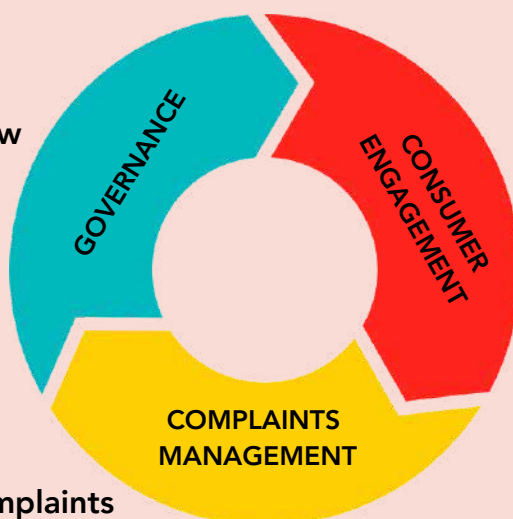
CFM revised its operational structure to effectively repurpose the secretariat role, enhancing capabilities through training and development. Measures such as revising salary structures, updating the Employee Handbook, and implementing performance appraisal reforms were implemented to restore secretariat morale and improve performance delivery.

Overall CFM achieved 96% of the annual KPI targets which include:

- ✦ Strong performance in complaint management
- ✦ Submission of a new sub-code under the General Consumer Code of Practice (GCC)
- ✦ Successful re-registration with the Registrar of Societies
- ✦ Strengthened governance practices
- ✦ Increased digital media visibility

These outcomes demonstrate operational improvements and reflect CFM’s capability and readiness to deliver on the commitments outlined in the 2025 Annual Business Plan.

- Improved management of CFM via constitutional review and compliance procedures



- Increase awareness of consumer rights
- Highlight CFM's role

- Resolution of Complaints
- Codes Development
- Call Centre function

Figure 1: Revised Key Results Area (KRA) in the Second Half of the Year 2024

Complaint Analysis

In 2024, the MCMC Complaint Redress Portal recorded 16,704 non-network-related complaints, a 6% increase from 15,663 complaints in 2023. Of these, CFM handled 3,201 appeal cases, which typically involve consumers dissatisfied with first-tier resolutions provided by service providers.

CFM classifies complaints into six (6) primary categories:

- Bill & Charge
- Service Delivery
- Misrepresentation of Service
- Unfair Practice
- Dispute of Terms & Conditions
- Pricing



Bill & Charge emerged as the predominant category, accounting for 1,328 cases or 41.5% of total complaints handled. Within this category, Billing Dispute stood out, representing 26% of the subcategory's total, indicating prevalent issues such as invoicing discrepancies, unclear billing practices, and erroneous charges.

CFM resolved 2,734 out of the 3,201 complaints by year-end. For more complex disputes, CFM employed mediation techniques, acting as a neutral facilitator between consumers and service providers. A total of 14 mediation sessions were conducted and concluded in 2024. The most common complaint before escalation was a lack of action by the service provider, often prompting refund requests. This trend emphasises the need for more responsive and consumer-oriented first-tier resolution mechanisms.

The call centre, which is the MCMC3C, also played a pivotal role in consumer engagement, recording 27,709 calls in 2024, averaging 2,309 calls per month, reflecting sustained consumer reliance on accessible support channels.

Key Challenges

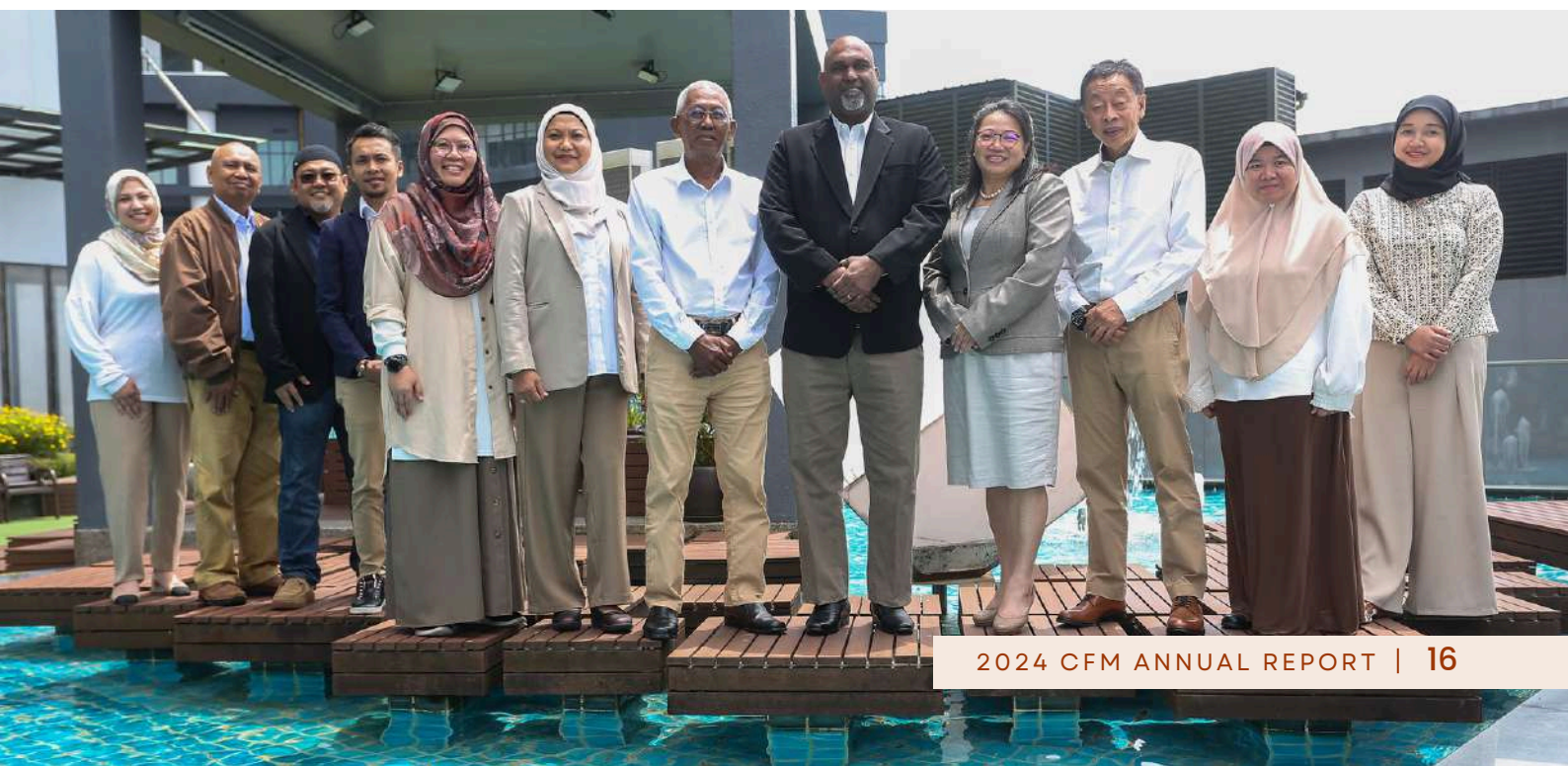
Throughout 2024, CFM navigated several operational and institutional challenges. The foremost was the re-registration process with ROS, which required a constitutional review and realignment of CFM's governance structure. The successful completion of this process enabled CFM to regain full legitimacy and resume core functions.

Internally, the organisation embarked on active recruitment and improved training and development to ensure the best fit for the role. To overcome human resource challenges, CFM implemented strategic initiatives such as salary reviews and bonuses, flexible working hours, and enhancements to the performance appraisal system. These measures aimed to improve workforce efficiency, alignment, and overall capability.

CFM also strengthened its governance framework by developing the Sub-Codes and refining oversight mechanisms, ensuring each step is well-considered and strategically planned in response to industry challenges. CFM has successfully developed and submitted the draft Sub-Code Opt-In for MCMC's approval, marking a key milestone as it ventured into this area for the first time since 2005. This accomplishment highlights CFM's commitment to enhancing regulatory frameworks and strengthening consumer protection. The Sub Code covers:

- (a) Auto Migration (auto upgrade of subscription plans)
- (b) Roaming (include call and data) (roaming bill shock disputes)
- (c) Direct Carrier Billing (DCB) (alternate mobile payment method)
- (d) Device Care for phone bundle packages offered by the service providers

CFM would like to thank the industry players and the Working Committee for their involvement and commitment in the development of an industry voluntary code that promotes self-regulation. In addition, CFM persistently works towards aligning its operations with industry best practices and enhancing Standard Operating Procedures to improve workplace functionality.



Future Prospects

CFM is committed to enhancing its role as a key player in telecommunications consumer advocacy and complaint handling. The Annual Business Plan for 2024 outlines initiatives aimed at strengthening consumer protection mechanisms, improving service provider accountability, and ensuring compliance with the General Consumer Code (GCC), Sub-Codes, and CFM Constitution.

CFM will continue its outreach efforts and reinforce its complaints resolution ecosystem through technology, mediation, and stakeholder collaboration. Ongoing efforts to modernise operational frameworks and governance protocols will also support our ambition to lead industry-wide improvements in service quality and consumer empowerment.

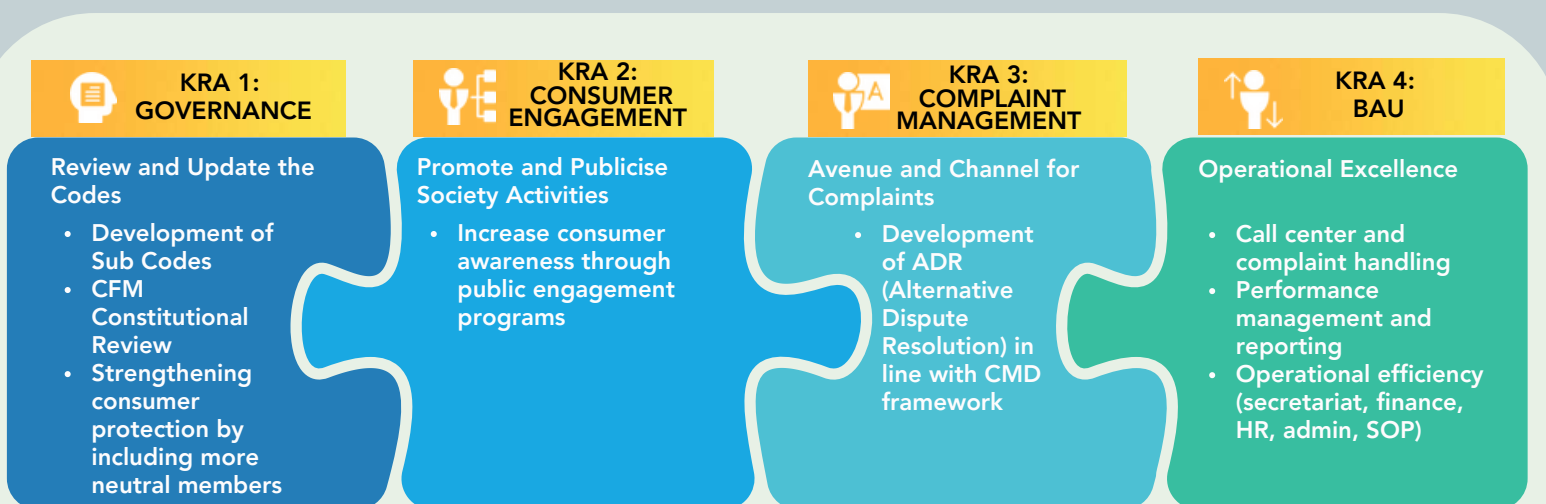


Figure 2: Translating Core Functions to 2024 Key Result Areas & MCMC Requirements

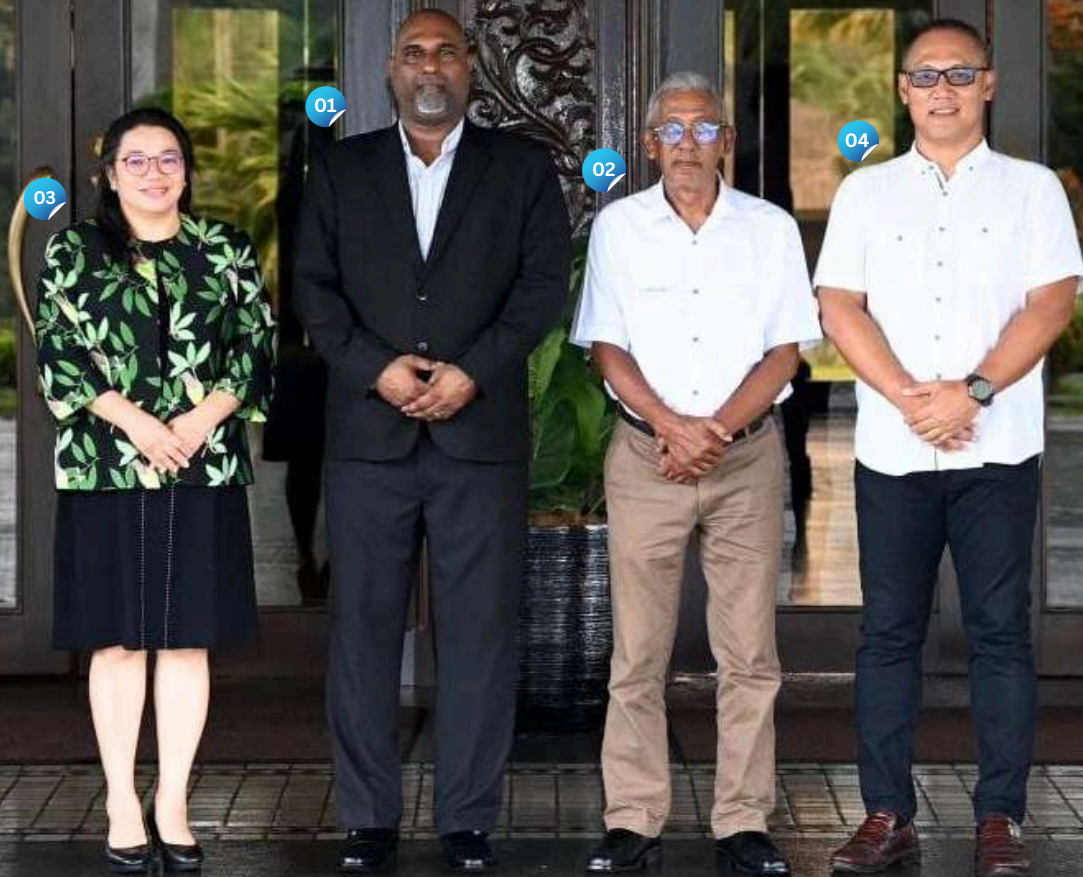
As we move forward, the steadfast engagement of our Council Members, Office Bearers, and secretariat will remain instrumental in delivering on our mission to uphold consumer rights and foster a more equitable communications landscape in Malaysia.

Thank you.

Khaneeza Khalid

Executive Director

OFFICE BEARERS



01 MAILVAHANAM SUNDAM
Chairman



02 ZOLKIFLEE MD SALLEH
Deputy Chairman



03 YAP YOKE HAR
Secretary



04 AZIZAN AFANDI
Treasurer



COUNCIL MEMBERS



Mailvahanam Sundram
RED ONE Network Sdn Bhd



Sharifah Diana Shima
MEASAT Broadcast Network Systems Sdn Bhd



Zolkiflee Md Salleh
Persatuan Kebajikan Pengguna Melaka



Mazlan Abdul Razak
TT dotCom Sdn Bhd



Yap Yoke Har
Malaysian Mobile Technology Association



Dr. Elistina Abu Bakar
Malaysian Consumer and Family Economics Association



Azizan Afandi
TM Technology Services Sdn Bhd



Nur Aqillah Mohd Sabri
U Mobile Sdn Bhd



Mahfuzah Azahari
Maxis Broadband Sdn Bhd



Mohamed Kadri Mohamed Taib
Advertising Standards Malaysia



Mohamad Sirajuddin Jalil
Malaysia Cyber Consumer Association



Hasan Abdul Rahim
CelcomDigi Berhad



Nordin Thani
Consumer Front of Sabah

49 CFM MEMBERS

DEMAND MEMBERS

1. National Council of Women's Organisations Malaysia (NCWO)
2. Consumer's Association of Miri (CAM)
3. Persatuan Pengguna Negeri Sembilan (NESCA)
4. Persatuan Ekonomi Pengguna dan Keluarga Malaysia (MACFEA)
5. Malaysia Mobile Technology Association (MMTA)
6. Persatuan Kebajikan Pengguna Johor (JCWA)
7. Universiti Kebangsaan Malaysia (UKM)
8. Malaysian Consumer Association (MACONAS)
9. Persatuan Pelindung Pengguna Pulau Pinang (PCPA)
10. Universiti Sains Islam Malaysia (USIM)
11. Persatuan Kebajikan Pengguna Melaka (PKPM)
12. Persatuan Komuniti IKS Terengganu (KOSMET)
13. Persatuan Komuniti Terengganu Diperantauan Kuala Lumpur dan Selangor (KITER)
14. Advertising Standards Malaysia Sdn Bhd (ASA)
15. Persatuan Hal Ehwal dan Pelindung Pengguna Sabah (CAPS)
16. Persatuan Suara Konsumer Sarawak (COVAS)
17. Persatuan Barisan Pengguna Sabah (CFOS)
18. Universiti Telekom Sdn Bhd (MMU)
19. Persatuan Perancang Kewangan Bijak Malaysia (PPKBM)
20. Universiti Putra Malaysia (UPM)
21. Universiti Kuala Lumpur (UniKL)
22. Persatuan Animasi Malaysia (ANIMAS)
23. Universiti Teknologi Malaysia (UTM)
24. Persatuan Pengguna Siber Malaysia (MCCA)
25. Federation of Malaysian Consumers Associations (FOMCA)
26. Persatuan Pendidikan dan Penyelidikan untuk Pengguna Malaysia (ERA CONSUMER)
27. Persatuan Festival Seni Kreatif dan TVET Malaysia (ANIFEST)

SUPPLY MEMBERS (SERVICE PROVIDERS)

1. Sistem Televisyen (M) Berhad (TV3)
2. Maxis Broadband Sdn Bhd (MAXIS)
3. TT dotCom Sdn Bhd (TIME)
4. Astro Radio Sdn Bhd (ASTRO RADIO)
5. CelcomDigi Berhad (CELCOMDIGI)
6. MEASAT Broadcast Network Systems Sdn Bhd (ASTRO)
7. Celcom Axiata Berhad (CELCOM)
8. TM Technology Services Sdn Bhd (TM TECHNOLOGY)
9. U Mobile Sdn Bhd (U MOBILE)
10. Tune Talk Sdn Bhd (TUNE TALK)
11. YTL Communications Sdn Bhd (YTL)
12. RED ONE Network Sdn Bhd (redONE)
13. Pavo Communications Sdn Bhd (MCALLS)
14. Tone Excel International Sdn Bhd (TONE EXCEL)
15. Digital Nasional Berhad (DNB)
16. Valyou Sdn Bhd (VALYOU)

ASSOCIATE MEMBERS

1. Messrs. Raja, Darryl & Loh
2. Kugan A/L Kathegesen
3. Gayah Gulam Haidar
4. Syed Agil Shekh Alsagoff
5. Saw Teck Chew
6. Nor Aishah Muyop (Until 12 September 2024)

LEADERSHIP THROUGH THE YEARS



**MAILVAHANAM
SUNDRAM**
(Apr 2024-CURRENT)



**MEGAT ISHAK
MA'AMUNOR RASHID**
(2023- Mar 2024)
(2015-2017)



**MUHAMMAD RAZILAH
ABDULLAH**
(2021-2023)



**DATIN MOHANA
MOHARIFF**
(2019-2021)



**MOHAMAD YUSRIZAL
DATO' YUSOFF**
(2017-2019)



**DR ELISTINA ABU
BAKAR**
(2013-2015)



MAHFUZAH AZAHARI
(2011-2013)



**RAVINDER SINGH S/O
MALL SINGH**
(2010- 2011)



**HJ KHAIRUDDIN
YUNUS**
(2009-2010)



HJ ROMLI HJ HUSSIEN
(2007-2009)



**MUHAMMAD SHAANI
ABDULLAH**
(2005-2007)



K.CHELVAKUMAR
(2003-2005)



DR.KIRANJIT KAUR
(2001- 2003)



MARY ASSUNTA
(2001)

COMPLAINTS AND COMPLIANCE MANAGEMENT

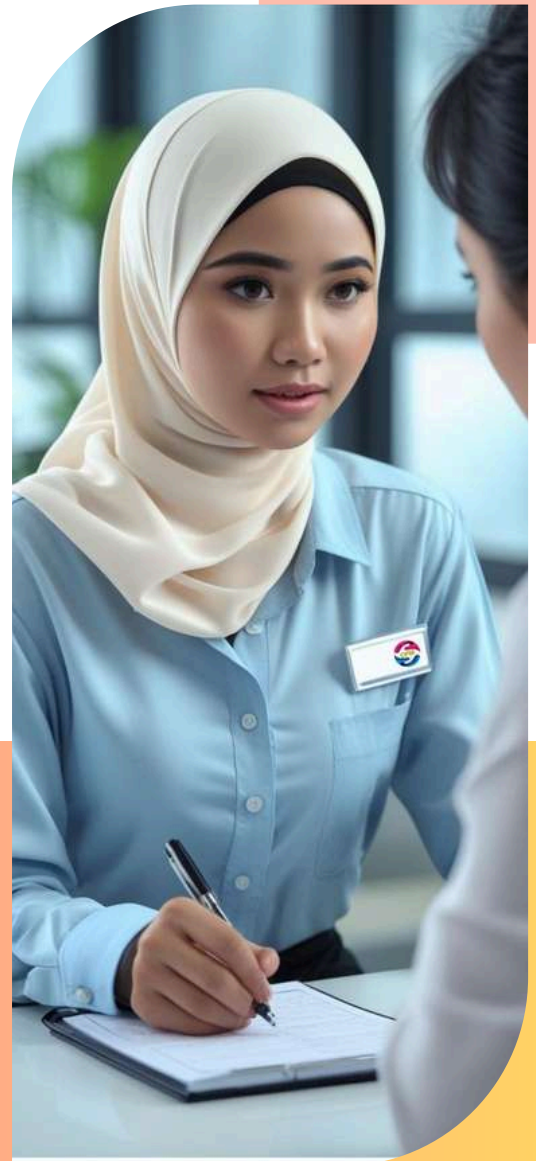




COMPLAINTS AND COMPLIANCE MANAGEMENT

In 2024, CFM through its Complaints and Compliance Management Department reaffirmed its commitment to safeguarding consumer rights and promoting accountability within the Communications and Multimedia industry through structured complaint resolution, proactive compliance oversight, and strategic stakeholder engagement.

Anchored by the General Consumer Code of Practice (GCC) 2022, CFM placed strong emphasis on enhancing industry compliance, facilitating effective mediation, and reinforcing consumer redress mechanisms. These efforts supported the CFM's broader objective of fostering a responsible and consumer-centric ecosystem.



Complaints Overview

As of 31 December 2024, a total of 16,704 complaints were recorded via the MCMC Consumer Redress Portal (CRP), marking a 6.6% increase from 15,663 complaints registered in 2023. This upward trend indicates heightened consumer awareness and trust in the complaint resolution framework of CFM.

Sector-based complaints registered in 2024 were:

- Telecommunications: 15,457 complaints (92.5%)
- Broadcasting: 1,247 complaints (7.5%)

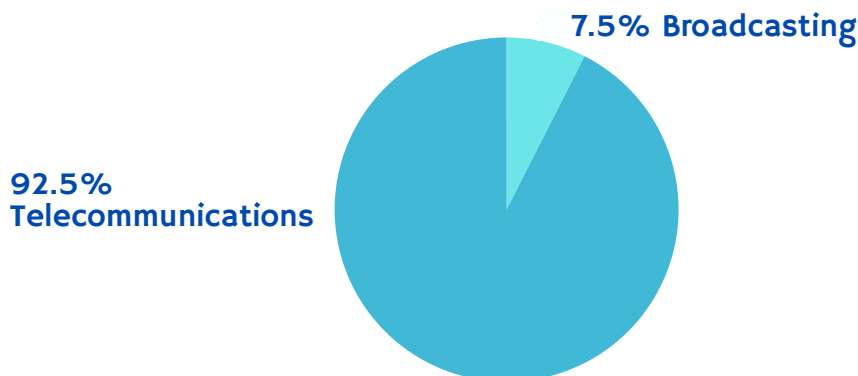


Figure 3: Sector-based complaints registered in 2024



COMPLAINTS AND COMPLIANCE MANAGEMENT



The top three (3) categories of consumer complaints were:

- Billing and Charges: 5,640 complaints (33.8%)
- Unfair Practices: 3,585 complaints (21.5%)
- Service Delivery: 3,078 complaints (18.4%)





COMPLAINTS AND COMPLIANCE MANAGEMENT

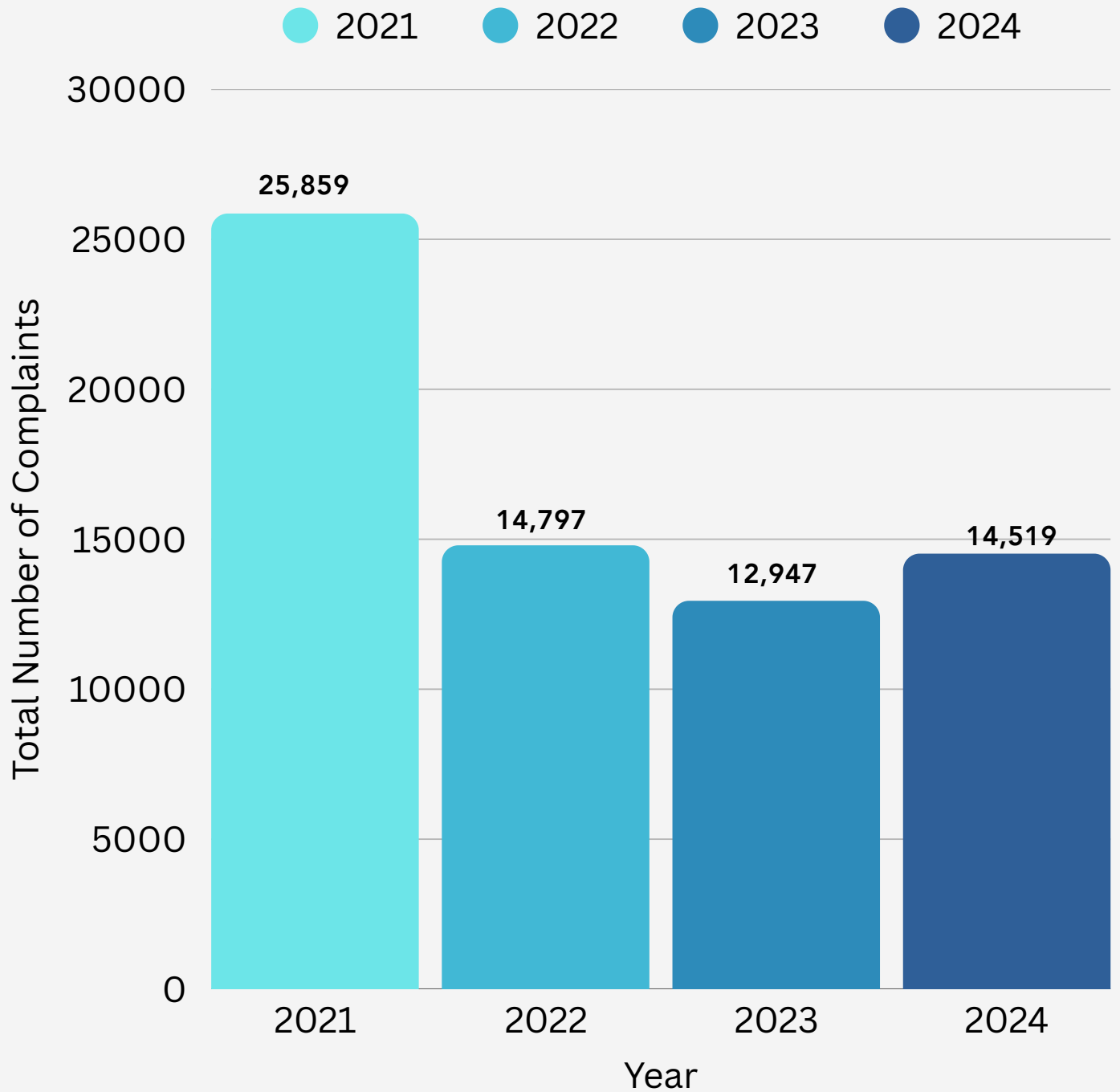


Figure 4: GCC-related Complaints Received by CFM between 2021 and 2024



COMPLAINTS AND COMPLIANCE MANAGEMENT

These categories underscore ongoing consumer dissatisfaction, particularly related to billing accuracy, unauthorised service modifications, and delays in service installation or relocation. The recurring nature of these issues signals the need for sustained industry focus on improving transparency, accountability, and responsiveness in consumer-related services. Addressing these concerns remains a priority for the CFM's consumer advocacy and outreach initiatives moving forward.

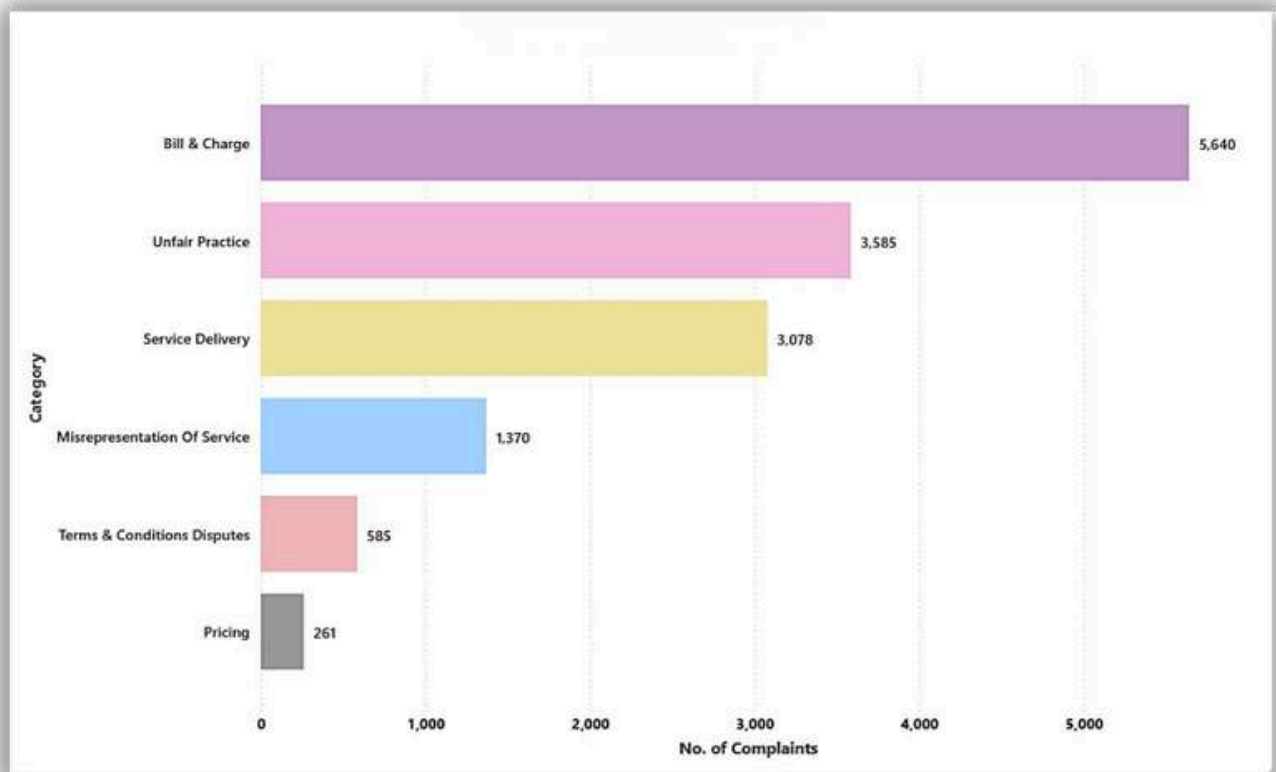


Figure 5: Total Complaints by Category in 2024

Appeal and Mediation Process

Upon receiving an appeal, CFM undertakes a comprehensive review of the complaint. This involves engaging separately with both the complainant and the relevant service provider to facilitate a fair and amicable resolution. While most appeals are resolved through this engagement, more complex cases may require formal mediation. In such instances, CFM serves as a neutral mediator, guiding both parties toward a mutually agreeable outcome.



COMPLAINTS AND COMPLIANCE MANAGEMENT

CFM successfully managed and mediated 14 appeal cases through a combination of physical and virtual meetings. Each of these cases was conclusively marked as 'Resolved' and 'Closed' in the MCMC Consumer Redress Portal.

Analysis of these mediation cases revealed that dissatisfaction with customer service remains a key barrier to early resolution. A common sentiment expressed by complainants prior to submitting their appeals was the lack of action from service providers, often leading to refund requests. This highlights a critical gap in the responsiveness and effectiveness of customer service, underscoring the need for more transparent and consumer-friendly resolution mechanisms.

In response, CFM strengthened its engagement with service providers throughout 2024, with the aim of fostering more collaborative and consumer-centric outcomes. As a result, out of 14,519 non-network related complaints received during the year, 96.65% (14,033 cases) were resolved and closed, 1.19% (173 cases) remained under investigation, and 2.16% (313 cases) were escalated to the appeal stage.

This reflects the continued commitment of CFM in adhering to the GCC and in maintaining effective partnerships with service providers to uphold consumer rights.

Complaint Status	Total Complaints	Percentage (%)
Closed & Resolved	14,033	96.65
Pending 1st Tier	173	1.19
Pending 2nd Tier (Appeal)	313	2.16
Total	14,519	100.00

Table 1: The Stages of Non-network Related Complaints Handled by CFM in 2024



MCMC Consumer Care Centre (MCMC3C)



The MCMC Consumer Care Centre (MCMC3C) is a dedicated customer service hotline established by the Malaysian Communications and Multimedia Commission (MCMC). The hotline is operated and managed by CFM to address consumer complaints in the Communications and Multimedia industry.

In 2024, MCMC3C received 27,709 complaint calls with an average of 2,309 calls per month. This monthly fluctuating trend of calls across the year were categorised into nine (9) categories:

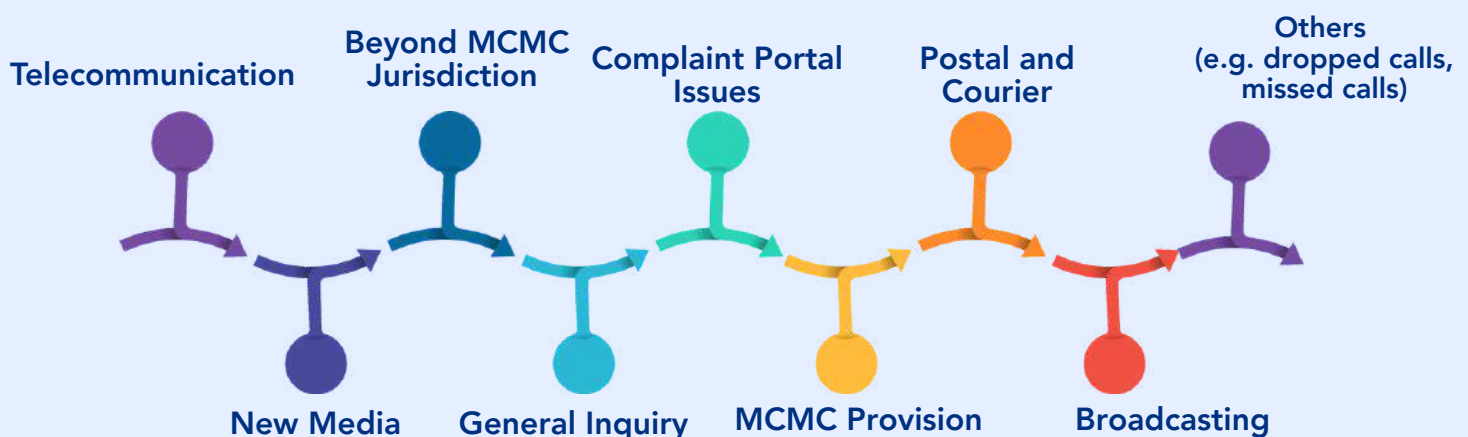


Figure 6 : Nine (9) Categories of calls



MCMC Consumer Care Centre (MCMC3C)



1800-188-030



8:30am - 5:30pm



Monday - Friday

(Except for Public Holidays)



Public Complaint Calls and Response Performance

The majority of calls or 42.7% of the total 27,709 calls received were related to communication and multimedia services issues, reaffirming its status as the most prominent area of public concern.

MCMC3C demonstrated strong service efficiency, with 97.2% of calls answered within the first 20 seconds of ringing. This high responsiveness reflects the competency and dedication of MCMC3C officers, reinforcing their critical role in maintaining public trust and upholding its service excellence standards.

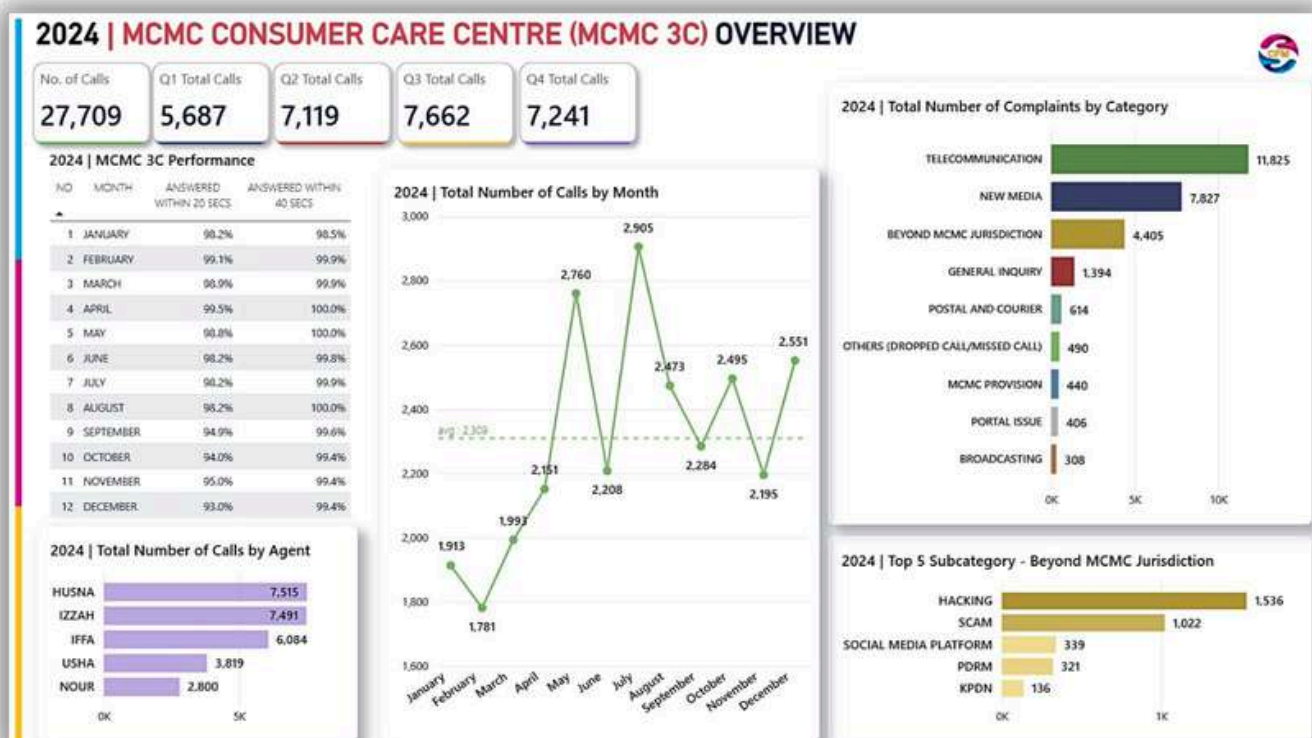


Figure 7: 2024 MCMC3C Complaints Statistics



Complaint Handling Through aduan@cfm.my

Throughout the year 2024, CFM has also received queries and complaints through email – aduan@cfm.my of which, CFM has responded to 4,720 emails advising the potential complainant to lodge complaint via the MCMC Complaint Redress Portal. Below is the detailed activity report by quarter in 2024.

No	Activity	No. of Incidents			
		Q1	Q2	Q3	Q4
1	Advise Lodging Complaints in the Complaint Redress Portal (CRP)	1,588	1,302	836	994
2	Follow-Up Email to CCMD Team (ccmd@cfm.my)	49	33	63	1
3	Follow-Up Email to Service Providers	2	0	0	0
4	Follow-Up Email to MCMC (Network, Scam, Spam, etc.)	5	1	2	3
5	Beyond CFM Jurisdiction	347	370	323	238
6	Carbon Copy (CC) Email to aduan@cfm.my	1,372	2,073	1,360	187
	Total	3,363	3,779	2,584	1,423

Table 2 : Summary of Complaint Handling Report from aduan@cfm.my by Quarter in 2024





The General Consumer Code of Practice (GCC)

The General Consumer Code of Practice for the Communications and Multimedia Industry Malaysia (GCC) is a self-regulating industry code under the purview of CFM that sets out the acceptable standards applicable in the Communications and Multimedia industry. It aims to be the point of reference for service providers in ensuring efficient and quality delivery of services to the customers.

The latest edition of the GCC was published in November 2022. CFM subsequently initiated a series of briefing sessions with service providers. This engagement continued into 2024. About four (4) briefing sessions were held with Maxis Berhad, XOX Berhad, Symphonet Sdn Bhd and Telekom Malaysia Berhad to enhance understanding of the revised GCC and at the same time, ensure industry compliance.



Second Edition
2022



Scan to download
the General
Consumer Code of
Practice (GCC)



GCC Briefing and Capacity Building

To enhance industry-wide understanding and compliance with the revised GCC, CFM conducted a series of briefing sessions for Service Providers. These engagements aimed to ensure consistent implementation of the updated code and covered key areas, including:

- ▶ Clarification of Service Providers' responsibilities in handling consumer complaints following the revised GCC;
- ▶ Explanation of new provisions introduced, such as response timelines, billing transparency requirements, and auto-renewal obligations; and
- ▶ Insights into common non-compliance trends identified through complaint data analytics.

These sessions served as a proactive initiative to drive regulatory adherence and foster a more accountable customer service environment across the industry.

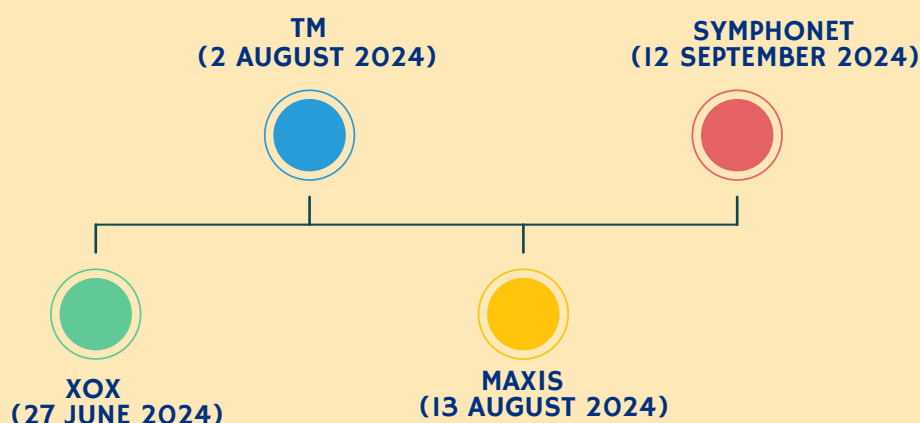


Figure 8: GCC Briefing Sessions in 2024

As part of its continuous capacity-building initiatives, CFM organised an engagement session with CFM members, MCMC, and the Tribunal for Consumer Claims on 20 February 2024. The session aimed to enhance CFM's understanding of tribunal practices relevant to consumer complaint handling.

This engagement provided valuable insights on the development of a proposed framework for Alternative Dispute Resolution (ADR). Following the session, CFM compiled the findings and recommendations into a formal submission, which was presented to the MCMC on 26 April 2024. This initiative reflects CFM's ongoing commitment to strengthening non-litigious dispute resolution mechanisms and advancing consumer redress frameworks within the Communications and Multimedia industry.



Mitigation and Mediation

In 2024, CFM facilitated 14 mitigation sessions aimed at resolving disputes that remained unsettled between consumers and service providers. These sessions served as a neutral platform for constructive dialogue and equitable dispute resolution.

The outcomes of the mitigation sessions were as follows:

7	Seven (7) cases concluded with a mutual agreement between the complainant and service provider;
6	Six (6) cases were recommended for escalation to the Tribunal for Consumer Claims Malaysia (TTPM) for further adjudication; and
1	One (1) case was closed following the complainant's decision to withdraw.

The disputes were mainly about wrongful service termination, unauthorised service upgrades, compensation claims, and ambiguities in contractual obligations.

CFM's impartial mediation framework continues to play a pivotal role in resolving complex consumer issues without resorting to litigation. This approach underscores CFM's steadfast commitment to upholding consumer rights while fostering ethical and accountable practices within the Communications and Multimedia industry.



CFM Ensures Industry Compliance

As part of its regulatory oversight, CFM actively monitors service providers to ensure greater adherence to the GCC, thereby promoting improved service delivery to consumers.

In 2024, CFM issued six (6) caution notices to service providers for various breaches of the GCC. The identified non-compliance issues were:

- Provision of inaccurate information by customer service representatives;
- Premature closure of complaints after the third resolution attempt without adequate consumer engagement;
- Dissemination of misleading information by dealers; and
- Other procedural lapses affecting consumer rights.

Date	Service Provider
26/02/2024	
18/03/2024	
15/04/2024	
27/06/2024	
28/06/2024	
23/07/2024	

Table 3: Caution Notices Issued to Service Providers in 2024





Complaint Trends by Region

The majority of consumer complaints originated from West Malaysia, with a total of 15,141 cases recorded in 2024. The Central Region, comprising Selangor, Federal Territory of Kuala Lumpur, and Putrajaya, accounted for the highest volume, with 8,167 complaints. Predominant issues reported in this region including billing disputes, service delivery delays, and unfair practices.

In comparison, East Malaysia recorded a total of 1,563 complaints, primarily from the states of Sabah and Sarawak, as well as the Federal Territory of Labuan. While the nature of complaints remained consistent with those in West Malaysia, they were reported at a comparatively lower scale.

This regional distribution highlights the need for targeted interventions tailored to local contexts, particularly in addressing infrastructure gaps and enhancing service delivery in underserved areas.

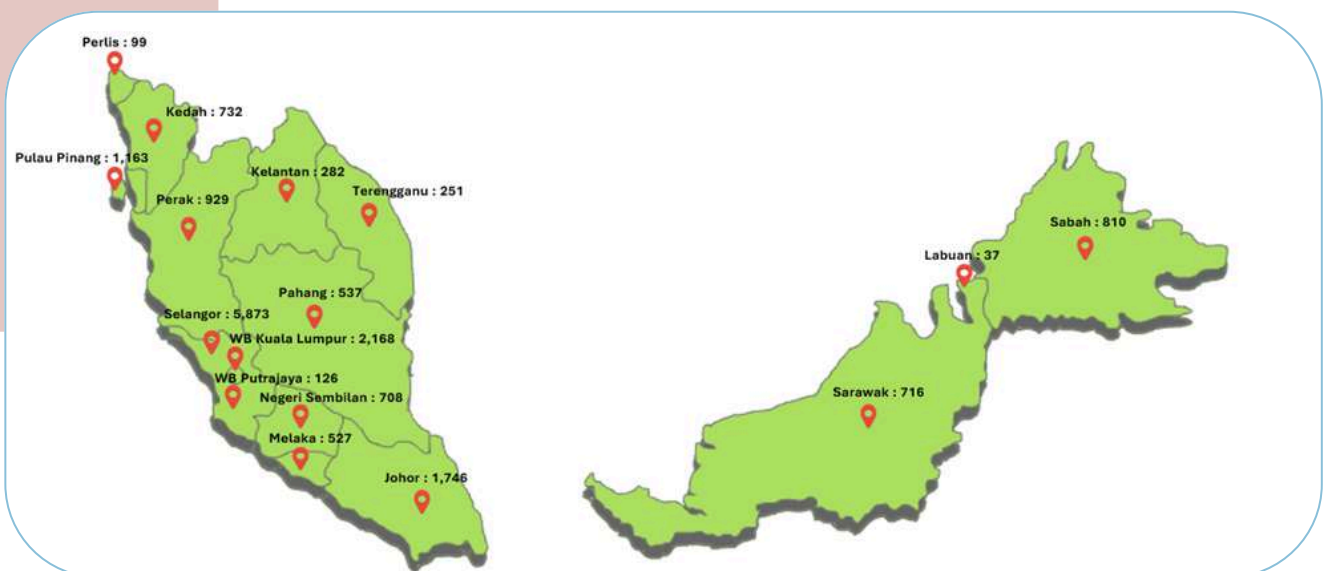


Figure 9 : 2024 GCC-related Complaint Statistics by State in Malaysia



Outlook for 2025

CFM will continue to advance its initiatives to enhance consumer protection and service providers' accountability in the year 2025. Key planned initiatives include:



Introduction of the Complaint Quality Index (CQI)

A new benchmarking tool to evaluate the quality and effectiveness of service provider responses and resolutions.



Enhanced Digital Consumer Education

Expansion of digital outreach through the dissemination of infographics, educational content, and self-resolution guides to empower consumers.



Strengthened Compliance Monitoring

A focused review on adherence to complaint closure practices in line with the General Consumer Code (GCC) 2022.



Capacity Building for Industry Stakeholders

Increased frequency of GCC briefings and compliance clinics to reinforce industry understanding and adherence to regulatory standards.

CFM remains steadfast in its commitment to promoting service excellence and consumer empowerment through transparency, education, and accessible dispute resolution mechanisms.





CONSUMER ADVOCACY AND OUTREACH



PENDAFTARAN
KAUNTER ADUAN



PORTAL
ADUAN MCMC



FORUM PENGGUNA KOMUNIKASI
DAN MULTIMEDIA MALAYSIA



Overview

The CFM's Consumer Advocacy and Outreach Department plays a pivotal role in advancing consumer rights and promoting awareness within the Communications and Multimedia industry. In 2024, CFM continued to spearhead consumer education through a variety of initiatives, including nationwide campaigns, digital content development, and on-ground outreach such as roadshows, exhibitions, and community engagement programmes such as the CFM Rangers.

To further amplify the impact of these initiatives, CFM actively engaged with key stakeholders including government agencies, service providers, and non-governmental organisations (NGOs). These strategic collaborations enabled wider dissemination of consumer-centric messages and contributed to a more informed public.

CFM continues to empower consumers and reinforce its position as a trusted advocate for consumer welfare in the Communications and Multimedia industry.

**Karnival
Komunikasi
Zon
Selatan**



Johor

**Karnival
Komunikasi
Zon Tengah**



**Wilayah
Persekutuan
Kuala
Lumpur**

**Labuan
Connect
2024**



**Wilayah
Persekutuan
Labuan**



Brand Survey

As part of CFM's strategic rebranding initiative, a comprehensive brand perception study to evaluate the current level of public awareness, perception, and understanding of CFM was commissioned in April 2024. CFM appointed a third-party vendor, namely Metrix Research Sdn Bhd to conduct the brand survey.

The study aimed to:

- Establish baseline measurements of public awareness and perception of CFM;
- Identify the most effective communication channels for consumer advocacy; and
- Gain insights into content preferences among target audiences.

Key Findings

• Brand Awareness and Visibility

The study revealed that brand awareness of CFM remains significantly low, with only 4% of respondents able to correctly identify CFM based on its logo. This indicates limited visibility, particularly among older age groups - none of the respondents aged 50 and above recognised the brand. A comprehensive brand perception study to evaluate the current level of public awareness, perception, and understanding of CFM was developed, conducted by Metrix Research Sdn Bhd in April 2024.

Social media platforms, especially Facebook (30%), emerged as the primary source of CFM-related awareness, followed by search engines. However, reliance on digital platforms has resulted in a generational gap, with younger consumers demonstrating higher familiarity than their older counterparts.

• Understanding of CFM's Role

Among those familiar with CFM, the understanding of its role was partial. Respondents primarily associated the organisation with consumer rights protection and complaint resolution in the Communications and Multimedia industry. This highlights the need for broader and clearer communication of CFM's full mandate.





• Logo and Brand Perception

When shown the CFM logo without text, 43% of respondents interpreted the visual as two hands aligning with its intended imagery. However, 57% either misinterpreted or did not assign any meaning to the logo. Notably, the logo was not confused with any other organisations, suggesting strong uniqueness and brand distinction.

In terms of brand attributes, the public perceived an effective consumer rights organisation as being powerful (38%) and knowledgeable (30%). Red and blue were seen as appropriate colours to represent these traits, consistent with CFM's current brand colours.

• Communication and Engagement Preferences

The research highlighted a continued preference for direct human interaction in consumer complaint processes. Phone calls remained the most preferred method for lodging complaints, followed by in-person visits to service centres. Although digital tools such as mobile apps and social media are used, they are not yet the primary choice for issue resolution.

Consumers expressed interest in a centralised, user-friendly platform, ideally a mobile application integrated with messaging systems such as WhatsApp, that offers real-time feedback and complaint tracking features.

Strategic Recommendations

The study outlined several key recommendations to enhance CFM's visibility and engagement effectiveness:

Expand outreach channels

by incorporating traditional media such as television, print, and radio to better reach rural and older demographics.

Enhance consumer education

through targeted campaigns that clarify CFM's role, consumer rights, and available complaint mechanisms such as the MCMC Consumer Redress Portal.

Leverage real-life success stories

to build public trust and confidence in CFM's effectiveness.

Maintain current logo

as it is distinctive and communicates the intended visual concept. A redesign is not immediately necessary.

Prioritise underserved segments

particularly rural populations and older consumers who are currently less aware of their rights and CFM's services.



CONSUMER ADVOCACY AND OUTREACH

The brand survey provides critical insights into public awareness, perception, and communication preferences related to CFM. While the current brand identity offers a solid foundation, the findings underscore the need for stronger visibility, more inclusive outreach strategies, and focused engagement with underserved demographics. These results will guide the future advocacy efforts, and inform the development of impactful branding and communication strategies in line with CFM's consumer empowerment objectives.

Based on the brand survey findings, a new pathway was chartered for CFM's branding. This has resulted in the development of CFM's 3- year Communication Strategy Plan (2025-2027).

3-Year Communication Strategy Plan (2025–2027)

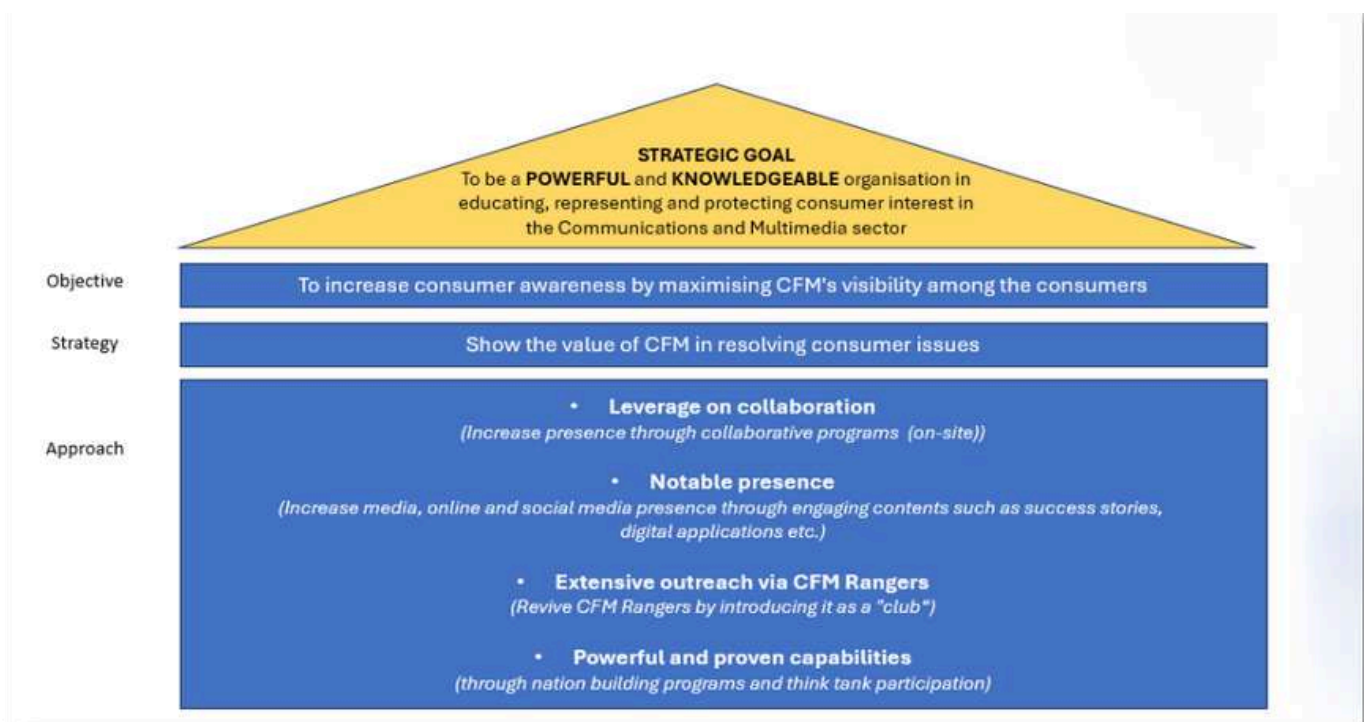


Figure 10: CFM's 3 Year Communication Strategy Plan (2025-2027) as approved by the Council Members during Annual Business Plan 2025 in Genting Highlands, Pahang



CONSUMER ADVOCACY AND OUTREACH

A comprehensive 3-Year Communication Strategy Plan (2025–2027), was formulated to enhance CFM's brand visibility and reinforce its role as a trusted authority in championing consumer interests within the Communications and Multimedia industry.

The strategic framework is designed to position CFM as an influential and knowledgeable entity in consumer education, representation, and protection. Central to the strategy is the goal of elevating public awareness of CFM's functions and amplifying its influence, particularly in areas concerning consumer rights and protection.

To achieve these objectives, the plan is built around four (4) key strategic pillars:

Strategic Collaborations

Strengthen CFM's visibility through collaborative initiatives with relevant stakeholders and industry players, ensuring greater outreach and shared advocacy.

Strengthened Media and Digital Presence

Increase CFM's footprint across traditional and digital platforms by producing compelling and relatable content, including consumer success stories that resonate with the public across multiple channels.

Revitalisation of CFM Rangers

Reintroduce the CFM Rangers initiative as a club-based outreach programme to serve as a grassroots movement, promoting consumer awareness and education at the community level.

Establishing CFM's Thought Leadership

Reinforce CFM's credibility and influence by participating in national development initiatives and consumer protection forums, underlining its expertise and trusted role in the industry.

This forward-looking strategy underscores CFM's commitment to delivering impactful communication, fostering public trust, and positioning CFM as a leading voice in the evolving digital ecosystem.



Building Visibility: Strategic Milestones Post Brand Assessment

CFM initiated a brand enhancement and visibility initiative, which included the redesign of CFM's official corporate website, bunting and backdrop.

Website Redesign Initiative

In 2024, CFM's corporate website sets its new, fresh look and feel. The revamped website reflects CFM's ongoing commitment to improving user experience, accessibility, and functionality, ensuring it remains a relevant and effective platform for informing, educating, and engaging with Malaysian consumers in the digital era.

25,053

Visitors Between May-December 2023

52,626

Total Visit Increased after website revamp

4,385

Monthly average for website visit

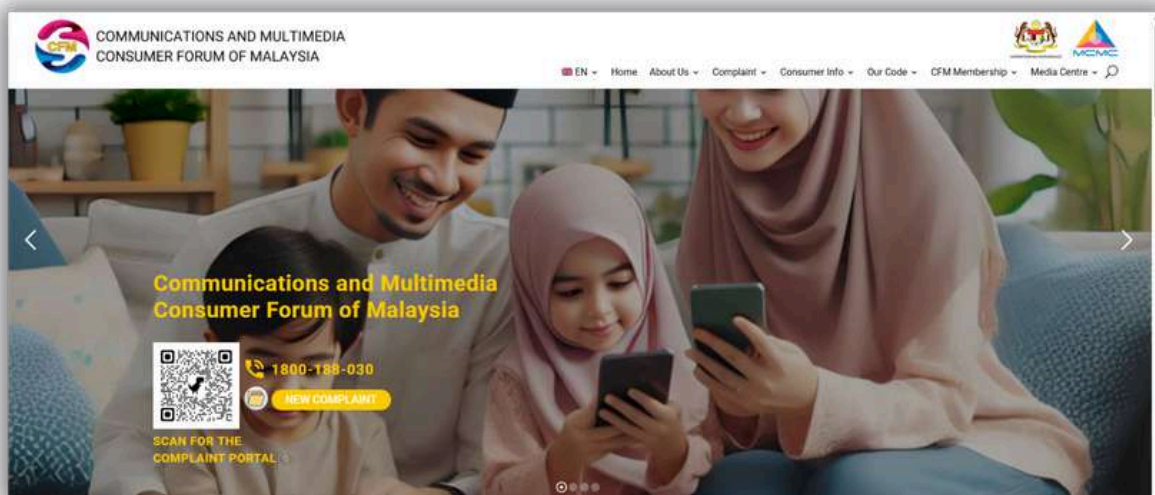


Figure 11: Look and Feel of the Redesigned CFM Corporate Website

The updated interface features a modern, user-centric layout with enhanced navigation, making it easier for users to access essential information on consumer rights, the complaint process, current issues, and educational resources.

It also integrates dynamic content such as infographics, videos, and Frequently Asked Questions, simplifying complex topics and encouraging better public understanding. This enhancement reflects CFM's ongoing efforts to strengthen its digital outreach and ensure that consumers have seamless, accurate, and timely access to relevant information on the Communications and Multimedia industry.

Functioning as a central hub for knowledge, transparency, complaint submission, and consumer empowerment, the redesigned website reinforces CFM's role as a trusted and responsive platform for Malaysian consumers.



Branding Collateral: Bunting and Backdrop Redesign

The refreshed design adopts a colour scheme chosen for its modern, clean, and professional appeal to better reflect CFM's identity as a consumer-centric organisation.

This initiative aims to establish a consistent and visually engaging brand presence across all CFM events and engagements, thereby strengthening recognition and reinforcing CFM's positioning in the public eye.



Figure 14: Official design for CFM Backdrop and Bunting



CFM Logo Redesign

The forum also spearheaded the redesign of the CFM logo as part of broader efforts to modernise and reinforce CFM's brand identity. The updated logo was officially endorsed during the 23rd Annual General Meeting held on 12 November 2024.

The improvised design features a white background within the circular emblem, complemented by a bold black outline around the 'CFM' lettering for improved contrast and clarity. Three logo variations were introduced: an icon-only version and two with the full name of the Forum in Malay and English, offering greater flexibility across media and applications. The logo was registered under the Registrar of Societies (ROS).



Image 5: Improved Designs of CFM Logo



Image 6: Definition of CFM Logo



Advocacy and Outreach Highlights

CFM significantly expanded its advocacy footprint through active participation in 20 strategic events nationwide in 2024. These engagements targeted diverse audiences, including youth, civil servants, community groups, and underserved populations, to promote awareness of consumer rights in the Communications and Multimedia industry.

01



Youth Empowerment Fair 2024

Held on 3 - 4 February at the Kuala Lumpur Convention Centre, the Youth Empowerment Fair 2024 provided a platform for CFM to engage directly with young Malaysians. As part of the Ministry of Communications' pavilion, CFM promoted its role, complaint channels, and the CFM Rangers initiative, attracting over 100 visitors.

02



Knowlegde Sharing Session with Suruhanjaya Perkhidmatan Air Negara (SPAN)

On 23 February 2024, CFM hosted SPAN for an engagement session to exchange best practices in complaint handling and advocacy in Cyberjaya, Selangor.

03



Knowledge Sharing Session and Members Engagement: Jom Pakat Hebah!

The inaugural session of Jom Pakat Hebah! was held on 8 March 2024 at Royale Chulan Kuala Lumpur. With three expert speakers and the participation of CFM members and NGOs, the programme successfully raised awareness on 5G risks, CFM's mandate, and radiofrequency emissions. The event yielded eight (8) new membership interests and achieved strong participant engagement.

04



Program Jendela Kehidupan UKM

Conducted on 27 April 2024 in Lenggeng, Negeri Sembilan, this outreach programme targeted the Orang Asli community, focusing on basic consumer rights and complaint mechanisms. The initiative marked a significant step in expanding advocacy to underserved communities.



CONSUMER ADVOCACY AND OUTREACH

05



Program MADANI Rakyat 2024 (Northern Region)

CFM participated in this large-scale event in Pulau Pinang from 3-5 May 2024, operating a complaint booth and engaging the public on consumer rights. The programme revealed a notable lack of awareness about CFM, reinforcing the need for more targeted outreach.

06



TeaTalk@MCMC

On 9 May 2024, CFM co-hosted a session with MCMC at its Creative Hub, drawing over 200 attendees and livestream viewers. Through talks, giveaways, and Q&A, the programme effectively promoted CFM's complaint resolution services.

07



Program Ekspresi Bulan Kebangsaan 2024

Held on 19 May 2024 in KL Sentral, Kuala Lumpur, this event provided CFM the opportunity to set up a complaint booth in conjunction with the national countdown to Merdeka celebrations. Over 200 visitors engaged with the booth, highlighting the programme's success and reach.

08



Knowledge Sharing Session: PKD Paya Jaras Open Day 2024

CFM participated in this community-centric event on 26 October 2024, providing complaint assistance and advocacy. Although visitor turnout was modest, the programme extended its reach through community WhatsApp groups and conducted a successful consumer quiz.

09



Karnival Komunikasi (Southern Region)

Held on 6-7 September 2024 in Kulai, Johor, this MCMC-led event enabled CFM to interact with over 120 visitors and receive three (3) official complaints. Advocacy activities and quiz helped reinforce public knowledge and interest in CFM's services.



CONSUMER ADVOCACY AND OUTREACH

10



Program Rock N Rih

CFM's presence at this high-energy lifestyle event from 6-8 December 2024 in Sepang, Selangor reached a younger audience. While turnout was affected by location and unforeseen circumstances, meaningful engagement was achieved through direct education efforts.

11



Karnival Komunikasi IWK@Eco Park

Conducted on 29-30 November 2024 in Pantai Dalam, Kuala Lumpur, this event highlighted the effectiveness of combining educational content with interactive activities. Strong participation and the presence of the Minister of Communications enhanced visibility and impact for CFM.

12



Labuan Connect! 2024

On 23 November 2024, CFM extended its advocacy efforts to East Malaysia. With 138 visitors, the programme successfully raised awareness among Labuan's community about their consumer rights and complaint procedures.

13



Knowledge Sharing Session with the Communications and Multimedia Appeal Tribunal

This knowledge-sharing session on 15 July 2024 in Putrajaya deepened mutual understanding of complaint management frameworks and explored further collaboration to benefit consumers.

14



INTAN Minister's Conversation 2024

On 13 September 2024, CFM educated civil servants on its complaint mechanisms at this high-level event officiated by the Minister of Communications. The engagement strengthened CFM's visibility among public sector stakeholders.



15



Program Keselamatan Siber dan Bijak Internet Bersama Komuniti MADANI KL & Putrajaya

Held on 3 December 2024, this session with over 200 participants focused on cybersecurity and complaint handling. High community engagement led to a request for CFM's continued participation in upcoming outreach programmes.



Program Jendela Kehidupan UKM



Program Ekspresi Bulan Kebangsaan 2024



Karnival Komunikasi (Southern Region)



Karnival Komunikasi IWK@Eco Park



Labuan Connect! 2024



Program MADANI Rakyat 2024 (Northern Region)



Knowledge Sharing Session with the Communications and Multimedia Appeal Tribunal



Program Rock N Rihuh



TeaTalk@MCMC



#jompakatHEBAH! Campaign

On 8 March 2024, CFM organised a knowledge sharing session known as “Jom Pakat Hebah! Sesi Perkongsian Ilmu dan Beramah Mesra Bersama CFM” among CFM members and potential members at Royale Chulan Hotel Kuala Lumpur. The programme featured topics on 5G (Patutkah Kita Risau Tentang Risiko 5G?), about CFM (Jom Kenali CFM!), and 5G health issues (Nuclear Agency, which gave an impromptu talk titled “Nuklear Malaysia: Do RF-EMF Emissions by Telco Transmitters Pose a Threat to Our Health?”)





CONSUMER ADVOCACY AND OUTREACH

The programme acts as a platform for CFM members to connect, share insights, and discuss emerging consumer-related issues. It also supports CFM's Membership Drive by engaging potential associations, local community representatives, and individuals.

As a result, CFM successfully registered two (2) new members - Federation of Malaysian Consumers Association (FoMCA) and Education and Research Association for Consumers Malaysia (ERA Consumer Malaysia). A recording of the main session is also available on CFM's official YouTube channel.

As the first edition of Jom Pakat Hebah! successfully met its goals of expanding membership and strengthening engagement among CFM stakeholders, particularly from the demand side, CFM redesigned it into a campaign format as the following:

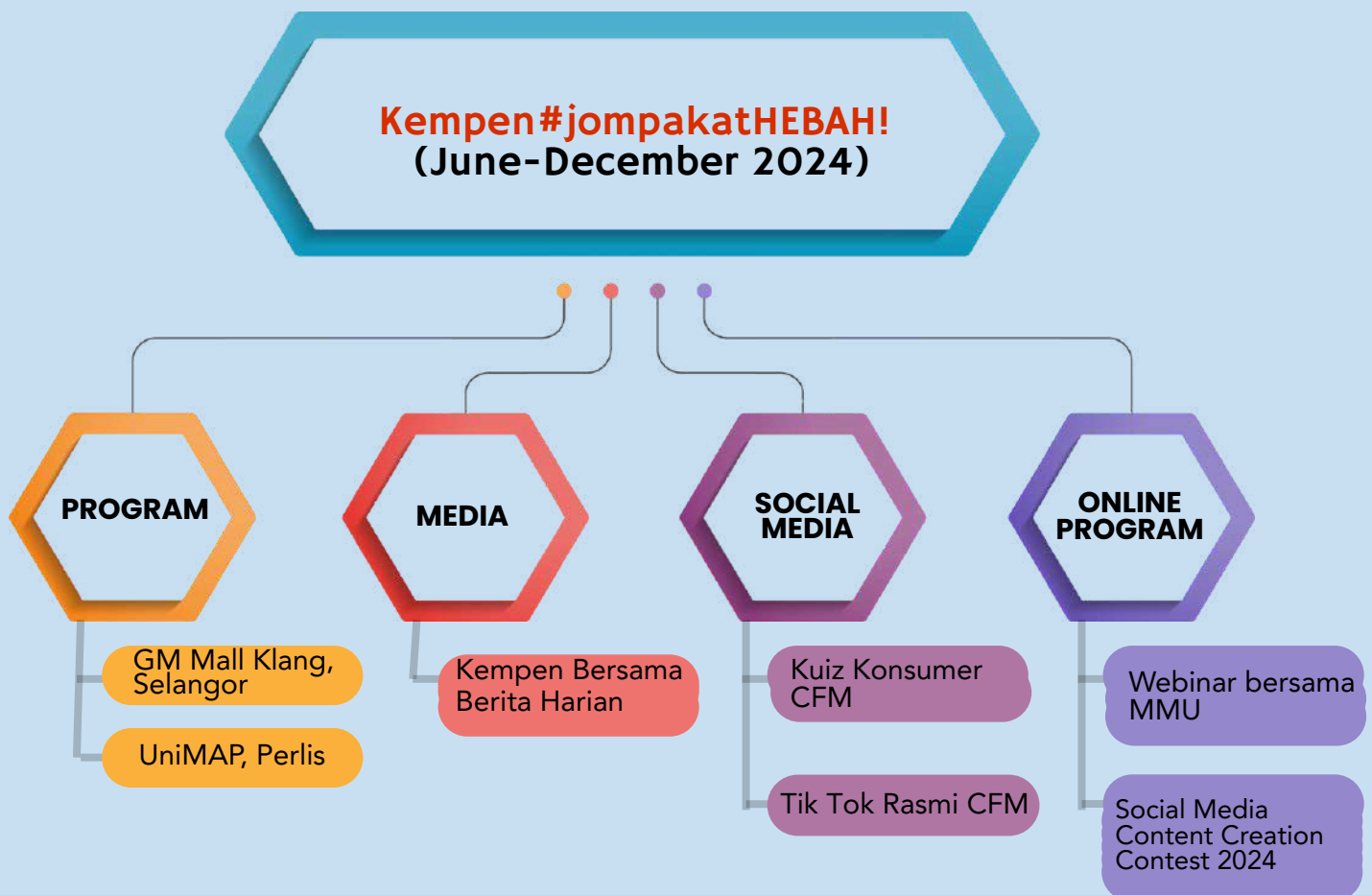
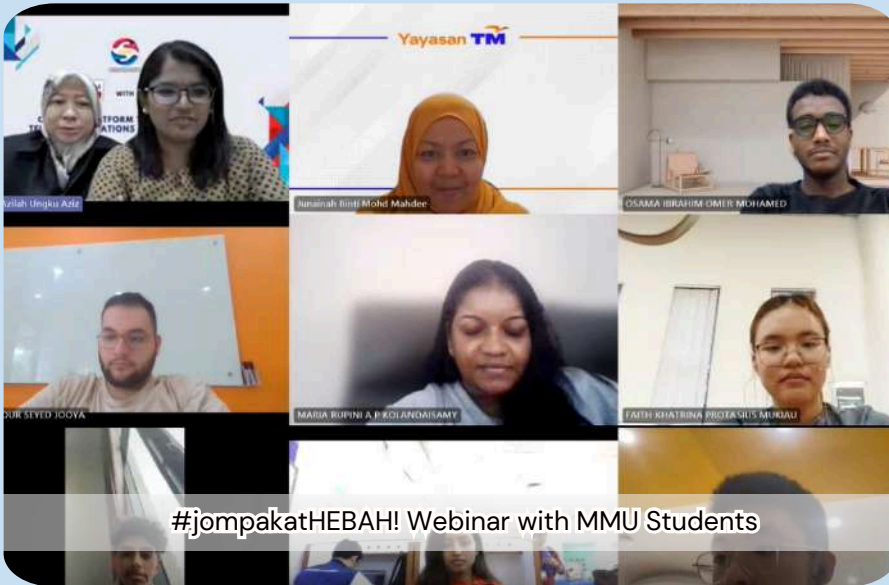


Figure 17: Kempen #jompakatHEBAH! (June-December 2024)



CONSUMER ADVOCACY AND OUTREACH



#jompakatHEBAH! Webinar with MMU Students



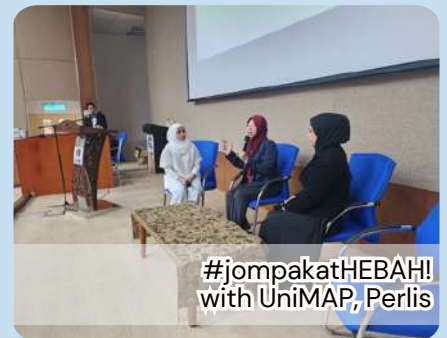
#jompakatHEBAH! with UniMAP, Perlis



#jompakatHEBAH! with Selangor Community, GM Mall Klang



#jompakatHEBAH! with UniMAP, Perlis



#jompakatHEBAH! with UniMAP, Perlis



#jompakatHEBAH! with Selangor Community, GM Mall Klang



#jompakatHEBAH! with UniMAP, Perlis



Empowering Communities Through Volunteerism

The CFM Rangers initiative is a community-based volunteer programme established by CFM to strengthen grassroots engagement and promote consumer empowerment. Serving as community partners, CFM Rangers play an active role in outreach activities such as public awareness programmes, advocacy efforts for local communities, and gathering feedback or issues related to telecommunications services across Malaysia. These insights are then channelled to CFM to support service improvements and policy recommendations.

Student associations, consumer groups, and other interested organisations or clubs are encouraged to join the CFM Rangers programme and be part of our collective mission to advance consumer protection in the communications and multimedia sector. Individuals aged 18 and above are also welcome to participate in this volunteer initiative and contribute meaningfully to their local communities.



Benefits of becoming a CFM Ranger include:

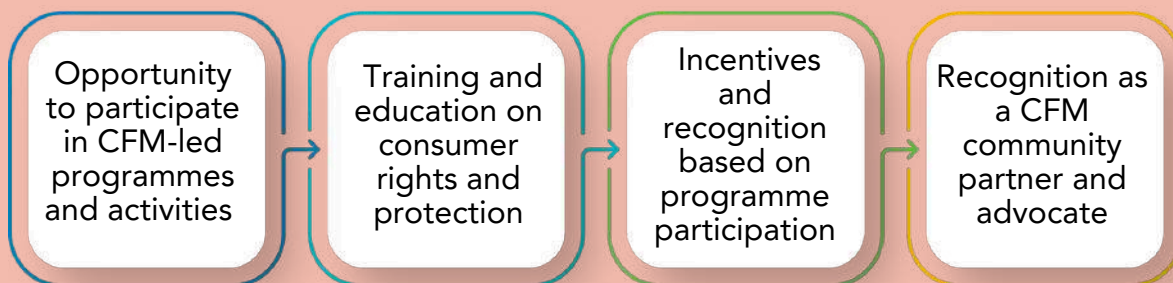


Figure 18: Benefit of becoming a CFM Ranger

This initiative reflects CFM's continued efforts to build a more informed and empowered consumer landscape, rooted in collaboration, education, and proactive community engagement.

CEM RANGER





Media Coverage

14 February 2024

Exclusive Interview with the Malay Mail Online



19 February 2024

Exclusive Interview with Soya Cincau



22 February 2024

Exclusive Interview with Awani Pagi (LIVE)





Media Coverage

29 October 2024

Exclusive Interview with BH Podcast – Borak Harini



11 December 2024

News coverage on #jompakatHEBAH! program in UniMAP, Perlis





Social Media Report

@communicationandmultimediaconsumerforumofmalaysia

Reach

116.4k

Followers

58K ↑

Visit

13,430

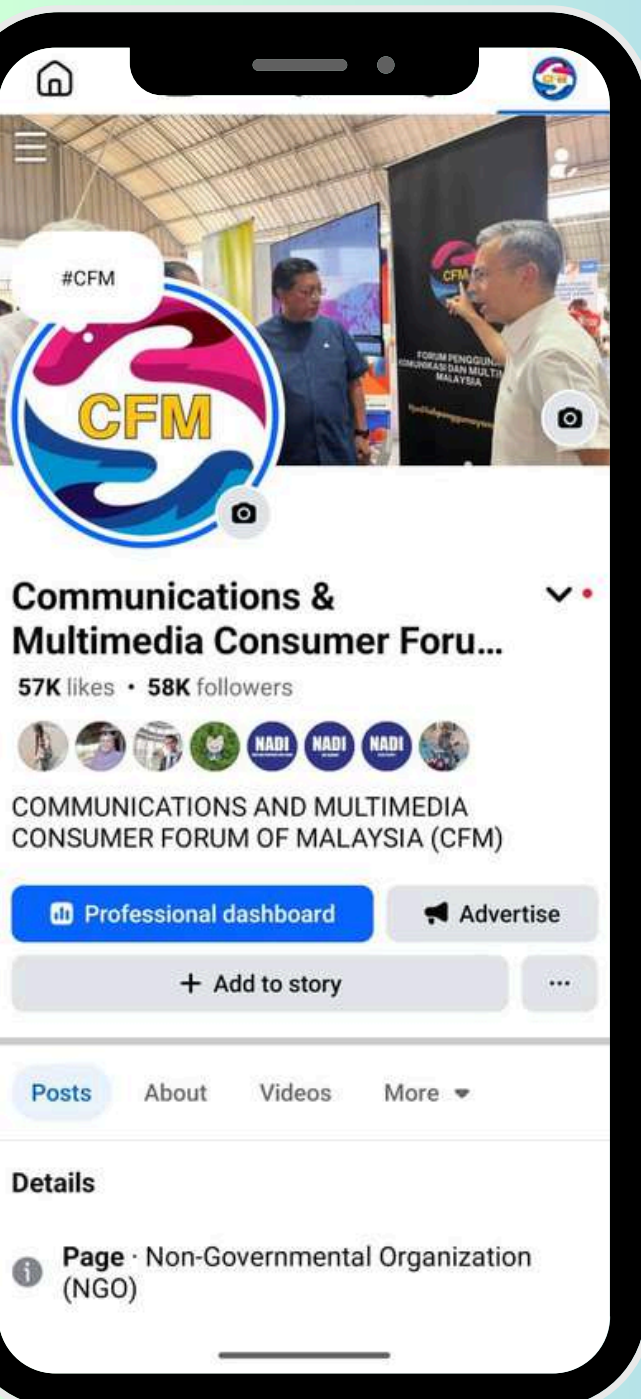
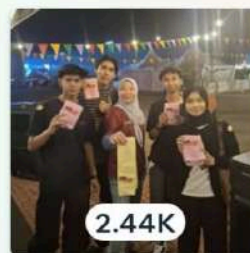
Total Increase

151.8% ↑

Joined in

May 2011

Top Content by Views





Social Media Report

@cfm_malaysia

Reach

4.8K

Followers

5.2K

Visit

1,689

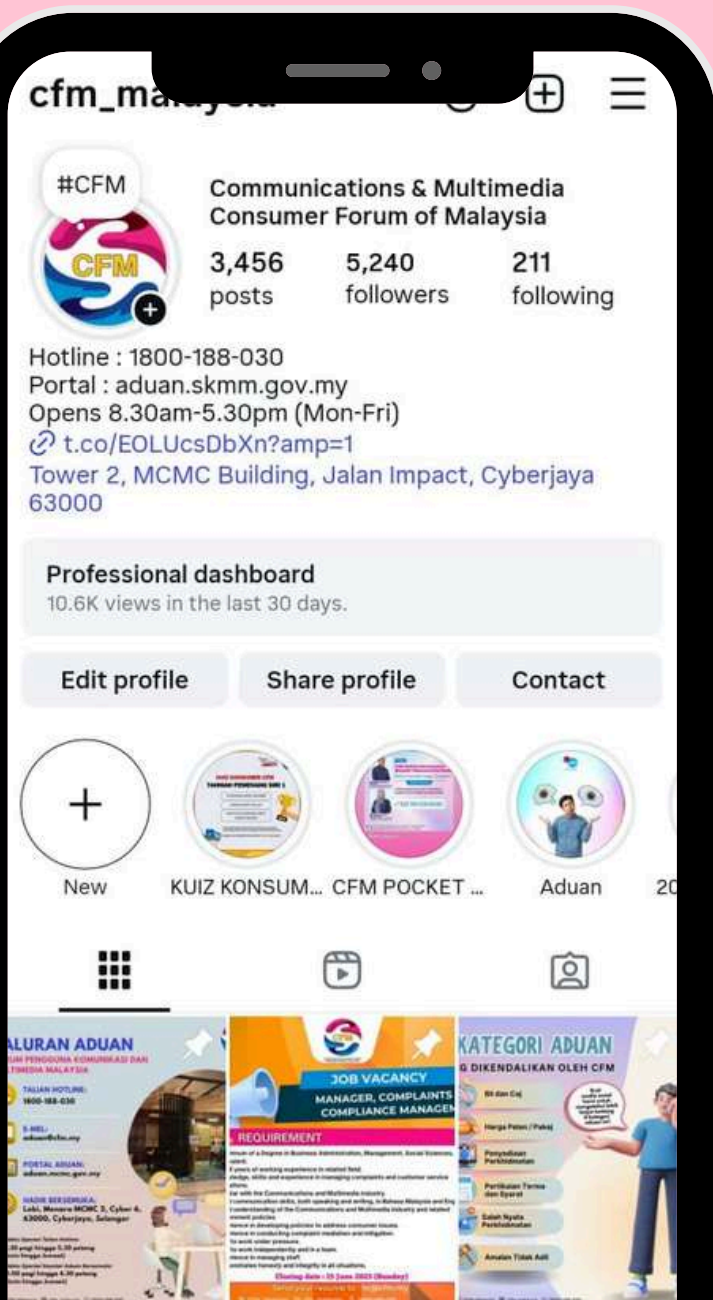
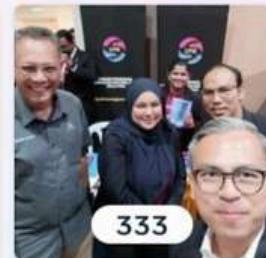
Compared to Last Year

166 ↑

Joined in

July 2013

Top Content by Views





Social Media Report

@CFM_Malaysia

Joined in

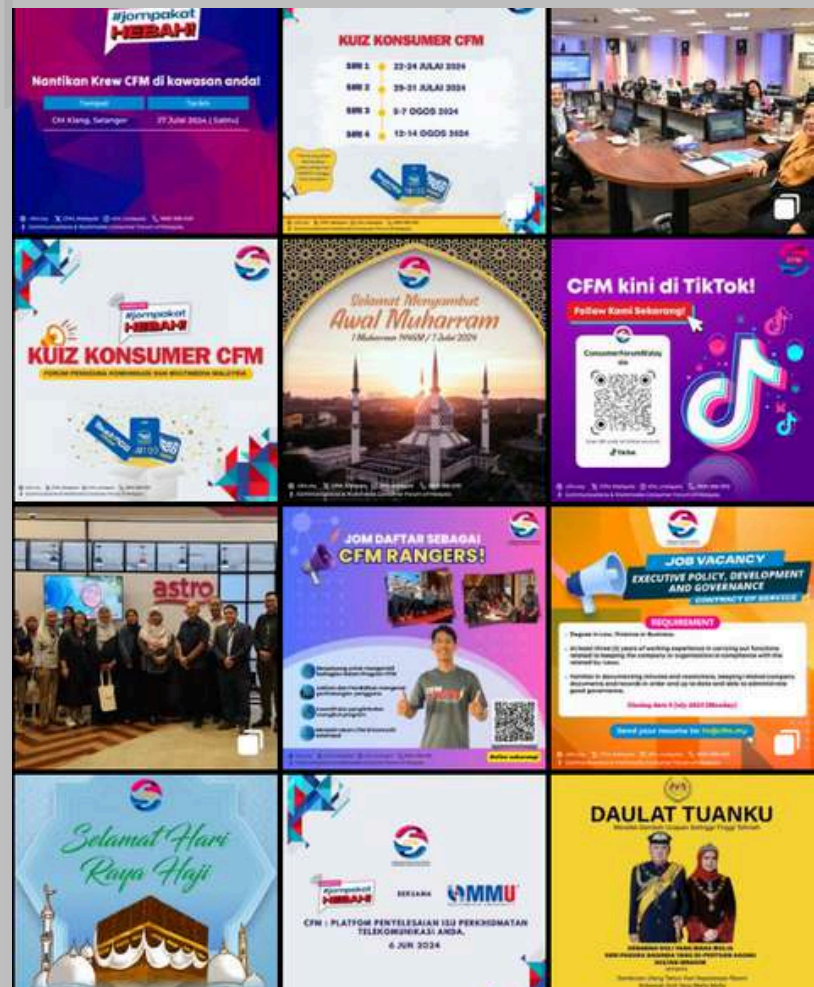
Oct 2011

Followers

2.2K



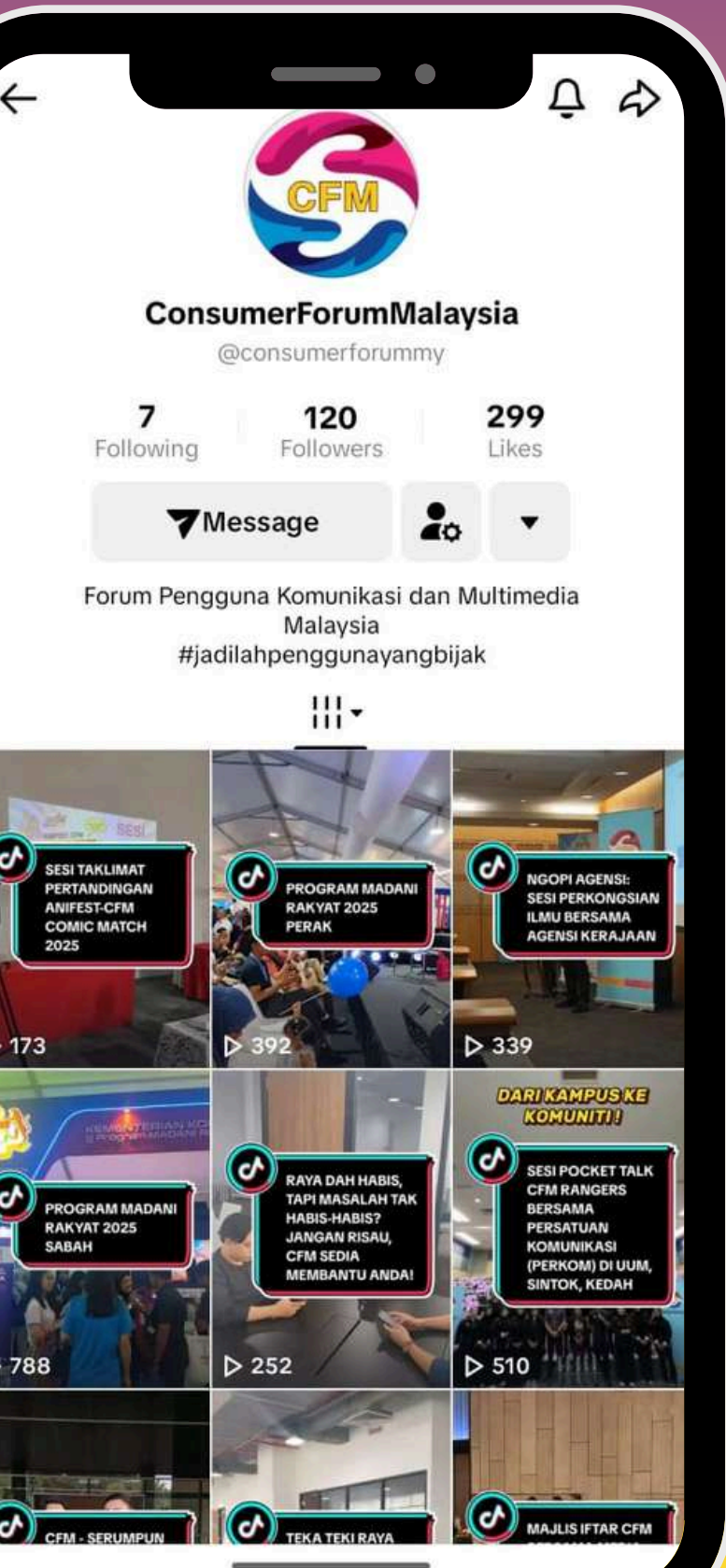
Content in X





Social Media Report

@consumerforummy



Followers

120 ↑

Highest View

1487

Joined in

June 2024



POLICY, DEVELOPMENT AND GOVERNANCE



MESYUARAT AGUNG KHAS

FORUM PENGGUNA KOMUNIKASI
DAN MULTIMEDIA MALAYSIA

27 MAC 2024 (RABU)

3.30PM - 6.30PM

CENTRE OF EXCELLENCE (CoE), MO





Overview

The Policy, Development and Governance (PDG) Department, previously known as the Policy and Stakeholder Affairs Division (PSAD), continues to focus on internal stakeholder engagement, reflecting a year marked by strategic direction, governance enhancements, and operational improvements in 2024.

A key milestone was the comprehensive review of the Communications and Multimedia Consumer Forum of Malaysia (CFM) Constitution, a foundational document that governs CFM's operations under its registration with the Registrar of Societies (ROS). The review sought to align the Constitution with updated operational procedures and regulatory requirements. An Extraordinary General Meeting (EGM) was held on 27 March 2024 to obtain members' approval for the proposed amendments.

In further strengthening governance practices, the department reviewed and published two Standard Operating Procedures (SOPs):

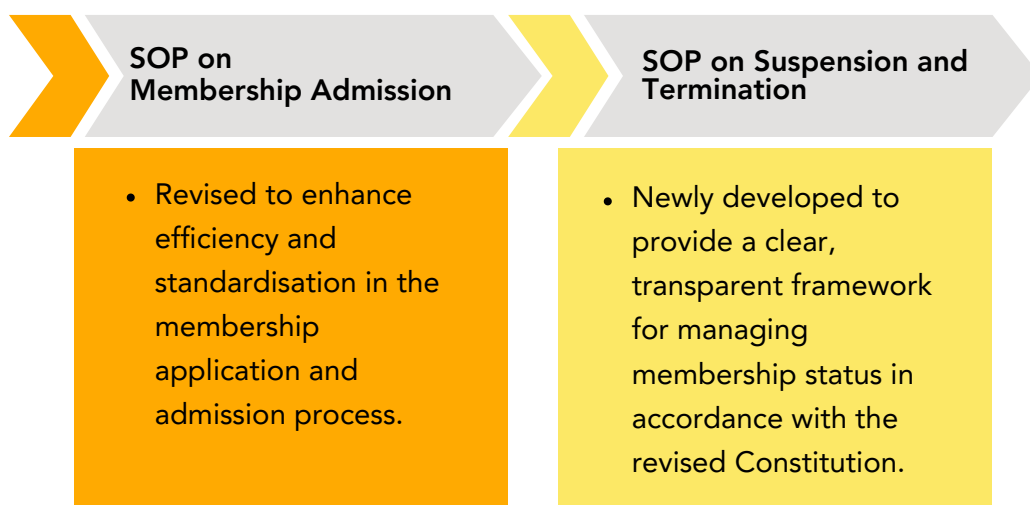


Figure 19: SOP on Governance

In 2024, CFM also welcomed three new members, each contributing valuable perspectives and expertise to the Forum:

Federation of Malaysian Consumers Associations (FOMCA)



Persatuan Pendidikan dan Penyelidikan untuk Pengguna Malaysia (ERA CONSUMER MALAYSIA)



Persatuan Festival Seni Kreatif & TVET Malaysia (ANIFEST)





POLICY, DEVELOPMENT AND GOVERNANCE

As part of its commitment to consumer education and public awareness, CFM contributed an article entitled, “Social Scams: Why Some Still Fall Prey,” to the MCMC’s .myConvergence magazine. The article underscores CFM’s ongoing effort in empowering consumers through advocacy and educations.



Concluding the year on a strong note, CFM engaged in a strategic collaboration with the Malaysian Cyber Consumer Association (MCCA), culminating in the release of a benchmarking paper titled “A Benchmarking Paper on the Correlation Between Digital Literacy and Digital Communication Skills in Malaysia.” This initiative reflects CFM’s growing role in thought leadership and policy development within the dynamic digital consumer ecosystem.

Figure 20: “Social Scams: Why Some Still Fall Prey” Article published in .myConvergence magazine



Members Engagement and Development Initiatives

Extraordinary General Meeting

CFM organised an Extraordinary General Meeting (EGM), attended by 30 members nationwide in Cyberjaya, Selangor on 27 March 2024. The EGM facilitated inclusive participation and meaningful dialogue on the proposed amendments to the CFM Constitution.

The EGM saw an active engagement from members, who contributed constructive feedback and recommendations to enhance the Constitution. Former Chairman En. Megat Ishak Bin Ma'amunor Rashid presented a total of 64 amendments crucial to CFM's Constitutional review.

The proposed amendments were supported by the members and will be incorporated into the Constitution in accordance with the procedures. The Chairman lauded the dedication and collaborative spirit demonstrated by the members in advancing the constitutional review.





Majlis Berbuka Puasa with CFM Members

In conjunction with the Ramadhan fasting month, CFM hosted a Majlis Berbuka Puasa with the members on 27 March 2024 at Cyberview Resort and Spa, Cyberjaya, Selangor. More than 30 members attended the event, which is also a part of CFM's members engagement initiatives, celebrating the values of unity, gratitude, and compassion during the holy month of Ramadhan.

This event also served as a farewell to outgoing Chairman En. Megat Ishak of RedONE Network Sdn Bhd. His leadership, commitment, and vision left a lasting impression on CFM. His contributions were acknowledged and appreciated by all in attendance, making the event a memorable and heartfelt occasion.



23rd Annual General Meeting (AGM)



CFM held its 23rd Annual General Meeting at Cyberview Lodge and Spa, Cyberjaya, Selangor on 12 November 2024. The meeting was attended by 30 representatives from the Supply, Demand, and Associate Member categories.

During the AGM, members deliberated and approved key organisational matters, including:

- Constitutional amendments following the March EGM;
- Registration of the CFM logo with the Registrar of Societies (ROS);
- Notification of asset disposal activities for 2024; and
- Establishment of the 2025 Working Committees.





POLICY, DEVELOPMENT AND GOVERNANCE

“The coming year of 2025 marks CFM’s 24th anniversary, a testament to our journey of perseverance, empowerment, self-regulation, and commitment to consumer advocacy. We aim to enhance engagement with our members through continuous programmes, knowledge-sharing sessions, and workshops. Together, we will strengthen the CFM family and uphold good governance to ensure equitable access to quality telecommunications services. I am confident CFM will remain on the right path toward becoming a respected and trusted Consumer Forum in Malaysia’s communications and multimedia landscape,” said the Chairman.

The AGM concluded with a networking luncheon, an opportunity for members across the nation to exchange organisational updates, share insights on consumer-related matters, and propose collaborative initiatives. The active participation reflected the members’ strong commitment to supporting CFM’s mission and ongoing progress.

During the AGM, CFM Chairman, En. Mailvahanam Sundram, who took the helm from 1 April 2024, delivered the closing address, whereby he underscored CFM’s continued focus on member engagement and its commitment to consumer empowerment.





**23RD ANNUAL GENERAL MEETING
CYBERVIEW LODGE AND SPA, CYBERJAYA, SELANGOR
12 NOVEMBER 2024**



Membership Overview

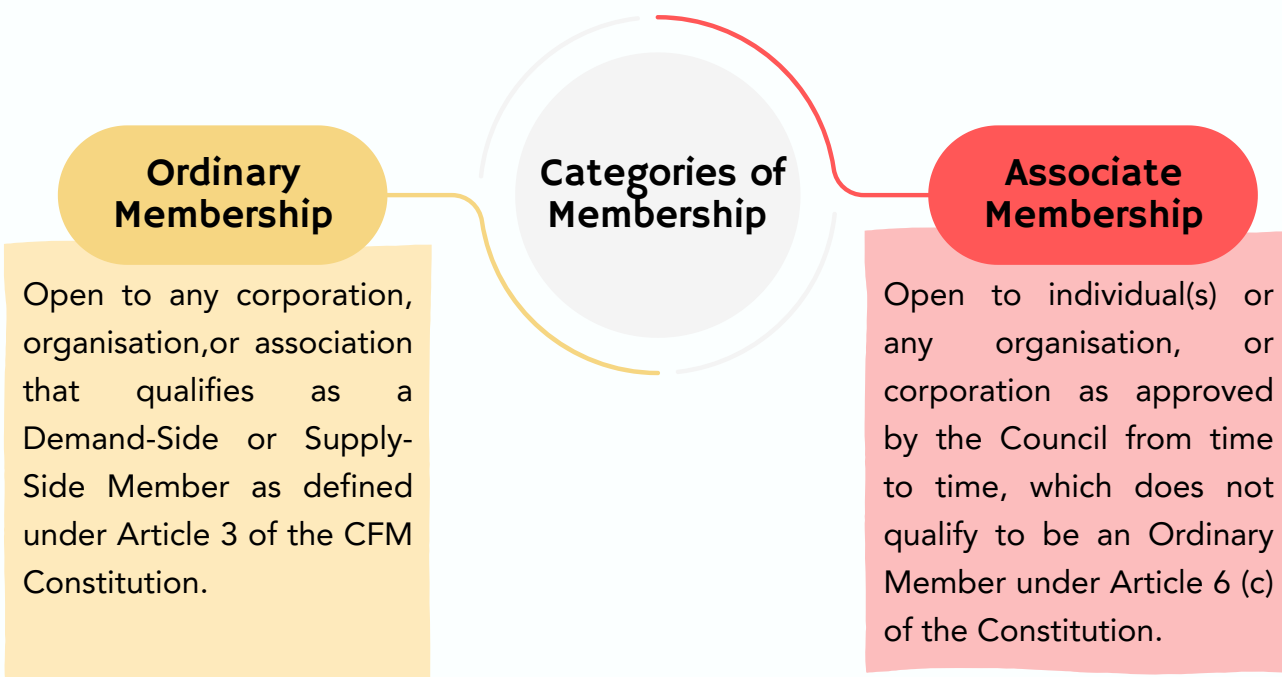
Membership plays a pivotal role in supporting the core functions of CFM. As part of its mandate, CFM invites, gathers, and synthesises public opinion and consumer perspectives, while actively promoting awareness among both industry stakeholders and the general public.

To ensure inclusive representation, CFM encourages licensed Service Providers to participate as Supply-Side Members. Meanwhile, consumer associations, educational institutions, and relevant organisations are welcomed as Demand-Side Members. Individuals who advocate for consumer rights in the Communications and Multimedia industry are also invited to join as Associate Members, providing valuable input to CFM's ongoing efforts in consumer protection.

All CFM members are expected to comply with the rules and responsibilities outlined in the CFM Constitution, which serves as the governing framework for participation and engagement.

Categories of Membership

CFM offers two (2) categories of membership:





Becoming a Member

Prospective members may obtain detailed information and application forms via the official CFM website or by contacting the Secretariat at secretary@cfm.my. CFM remains committed to broadening stakeholder participation and ensuring balanced representation across all sectors of the communications and multimedia industry.

Benefits of CFM Membership

CFM membership offers organisations and individuals a unique opportunity to contribute meaningfully to consumer advocacy and industry development within the Communications and Multimedia industry. Key benefits include:

- **Participation in Industry Code Development**

Members are granted the opportunity to provide input, feedback, and recommendations during the formulation of new industry codes and the revision of existing ones. This process is conducted in alignment with the provisions of the Communications and Multimedia Act 1998 (CMA 98), ensuring that consumer interests remain central to industry practices.

- **Access to a Neutral Consultation Platform**

CFM provides a collaborative and impartial forum where both Supply and Demand members can engage in discussions on regulatory issues, emerging trends, and best practices, particularly in the areas of complaint management and dispute resolution under the CMA 98.

- **Regular Updates on Complaint Statistics**

Council Members receive timely updates and insights into complaint trends and statistics, enabling informed decision-making and continuous service improvement.

- **Opportunities for Public Engagement**

Members are invited to participate in CFM organised outreach activities, including knowledge sharing sessions, booth exhibitions, awareness campaigns, and national celebrations, fostering greater visibility and engagement with the public.

Through these benefits, CFM continues to empower its members with the tools, knowledge, and platform to shape a more consumer-centric communications and multimedia landscape in Malaysia.



Subscription Fees

Criteria	Ordinary Supply Member	Ordinary Demand Member	Associate Member (Organisation)	Associate Member (Individual)
Entrance Fee (RM)	1,000.00	10.00	100.00	10.00
Annual Subscription (RM)	3,000.00	30.00	200.00	20.00

Table 4: Subscription Fees



FINANCE AND ADMINISTRATION





Overview

CFM undertook a structural realignment to enhance operational efficiency and capacity. The Finance and Administration Department (FAD) was formed, which includes the scope of Finance, Human Resources, and Administration. In 2023, the department functioned under the Policy and Stakeholder Affairs Division (PSAD), which was subsequently renamed as the Policy, Development and Governance Department (PDG). This reorganisation aimed to streamline management functions and improve overall departmental performance.

People and Culture

In 2024, several internal initiatives were undertaken, aimed at fostering a supportive, efficient, and high-performing workplace culture. Several enhancements were made to strengthen internal processes and support the organisation's commitment to its people and operational excellence.

At the beginning of the year, CFM had a total staff strength of seven (7), including the Executive Director. By year-end, the team expanded to 11 staff. New appointments were:

No.	Position	Department
1.	Manager	Consumer Advocacy and Outreach Department (Secondment from MCMC)
2.	Executive	Consumer Advocacy and Outreach Department
3.	Manager	Finance and Administration Department
4.	Executive	Finance and Administration Department
5.	Executive	Complaints and Compliance Management Department
6.	Executive	Complaints and Compliance Management Department

Table 5: New Appointments in 2024

One (1) resignation was also recorded for the position of Manager, Policy, Development and Governance.

ORGANISATIONAL CHART

As at 31 December 2024





The Human Resources of the CFM has also revised and updated the Employee Handbook to reflect current policies and best practices. The initiative is to align policies with current organisational practices and reinforcing a culture of clarity, consistency, and compliance.

In terms of Human Capital Development, CFM maximised the utilisation of its Human Resources Development Fund (HRDF) contributions to support the professional growth of the Secretariats. Throughout the year, RM10,125.88 was invested in four (4) training programmes, benefiting five (5) Secretariats. These initiatives were aligned with CFM's commitment to continuous learning and capacity building.

As at 31 December 2024, the remaining balance in the HRDF account was RM334.89.

Optimising Systems, Structures, and Internal Processes

CFM implemented several initiatives to enhance and optimise the systems, systems and internal processes to ensure smooth administration. Among the initiatives were:

- Enhancement of the Standard Operating Procedure (SOP) for Payments to ensure improved compliance and streamlined processes;
- Review and Update of the Financial Limits of Authority (FLOA) to reflect current operational needs and decision-making structures; and
- Strengthen the Fixed Asset Register to support better asset management, traceability, and accountability.

Performance Snapshot: Income, Expenditure, and Outlook

CFM received a grant of RM929,452 from MCMC on 15 November 2024. The year commenced with a carry-forward bank balance of RM1.9 million from 2023 and closed with a balance of RM1.5 million. In addition to the grant, CFM recorded RM49,180 in membership fees and RM1,300 in indemnity income. Total expenditure for the year stood at RM1.4 million. Expenditure was managed prudently, particularly in light of the timing of the MCMC grant, which was received in the final quarter of the year.

The three (3) largest administrative expenditure items were:

- Salaries, allowances, and bonuses: RM466,145
- Office rental: RM201,600
- Statutory contributions to EPF, EIS, and SOCSO: RM57,930.00

The audit and tax processes for the financial year ended 31 December 2024 were completed in line with the planned schedule.



AUDITED FINANCIAL REPORT

**COMMUNICATIONS AND MULTIMEDIA CONSUMER
FORUM OF MALAYSIA**
(FORUM PENGGUNA KOMUNIKASI
DAN MULTIMEDIA MALAYSIA)

(PPM-011-14-13022001)

(A society registered in Malaysia)

**STATUTORY FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

ALI SHAH HASHIM & CO
(AF: 001882)
Chartered Accountants

COMMUNICATIONS AND MULTIMEDIA CONSUMER FORUM OF MALAYSIA
(FORUM PENGGUNA KOMUNIKASI DAN MULTIMEDIA MALAYSIA)

(A society registered in Malaysia)

FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

INDEX	PAGE
COUNCILLORS' REPORT	1 - 4
STATEMENT BY THE COUNCILLORS	5
STATUTORY DECLARATION	5
STATEMENT OF FINANCIAL POSITION	6
STATEMENT OF COMPREHENSIVE INCOME	7
STATEMENT OF CHANGES IN MEMBERS' FUND	8
STATEMENT OF CASH FLOW	9 - 10
NOTES TO THE FINANCIAL STATEMENTS	11 - 20
AUDITOR'S REPORT	i - iv

**COMMUNICATIONS AND MULTIMEDIA CONSUMER FORUM OF MALAYSIA
(FORUM PENGGUNA KOMUNIKASI DAN MULTIMEDIA MALAYSIA)
(A society registered in Malaysia)**

COUNCILLORS' REPORT

The Councillors hereby present their report and the audited financial statements of the Communications and Multimedia Consumer Forum of Malaysia ("the Forum") for year the year ended 31 December 2024.

PRINCIPAL ACTIVITY

The principal activity of the Forum is to promote the national policy objectives for the communication and multimedia industry as enshrined in the Communication and Multimedia Act 1998. There has been no significant change in this activity during the year.

FINANCIAL RESULT

	2024 RM	2023 RM
Accumulated fund brought forward	1,960,413	369,170
(Loss)/Profit of income against expenditure, after taxation	<u>(403,384)</u>	<u>1,591,243</u>
Accumulated fund carried forward	<u>1,557,029</u>	<u>1,960,413</u>

RESERVES AND PROVISIONS

There were no material transfers to or from reserves or provisions during the financial year.

BAD AND DOUBTFUL DEBTS

Before the financial statements of the Forum were made out, the Councillors took reasonable steps to ascertain that action had been taken in relation to the writing off of bad debts and the making of provision for doubtful debts and are satisfied that all known bad debts had been written off and that adequate provision had been made for doubtful debts.

At the date of this report, the Councillors are not aware of any circumstances that would render the amount written off for bad debts or the amount of the provision for doubtful debts in the financial statements of the Forum inadequate to any substantial extent.

CURRENT ASSETS

Before the financial statements of the Forum were made out, the Councillors took reasonable steps to ascertain whether any current assets, other than debts, which were unlikely to realise in the ordinary course of business their value as shown in the accounting records of the Forum and to the extent so ascertained were written down to an amount that they might be expected so to realise.

At the date of this report, the Councillors are not aware of any circumstances that would render the values attributed to current assets in the financial statements of the Forum misleading.

**COMMUNICATIONS AND MULTIMEDIA CONSUMER FORUM OF MALAYSIA
(FORUM PENGGUNA KOMUNIKASI DAN MULTIMEDIA MALAYSIA)
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VALUATION METHOD

At the date of this report, the Councillors are not aware of any circumstances which have arisen which render adherence to the existing method of valuation of assets or liabilities in the financial statements of the Forum misleading or inappropriate.

CONTINGENT AND OTHER LIABILITIES

At the date of this report there does not exist: -

- (i) any charge on the assets of the Forum that has arisen since the end of the financial year which secures the liabilities of any other person; or
- (ii) any contingent liability in respect of the Forum that has arisen since the end of the financial year.

No contingent liability or other liability of the Forum has become enforceable, or is likely to become enforceable within the period of twelve months after the end of the financial year which, in the opinion of the Councillors, will or may substantially affect the ability of the Forum to meet its obligations as and when they fall due.

CHANGE OF CIRCUMSTANCES

At the date of this report, the Councillors are not aware of any circumstances, not otherwise dealt with in this report or the financial statements of the Forum, that would render any amount stated in the financial statements misleading.

ITEMS OF AN UNUSUAL NATURE

The results of the operations of the Forum for the financial year were not, in the opinion of the Councillors substantially affected by any item, transaction or event of a material and unusual nature, except as stated in the notes to the financial statements accompanying the financial statements.

There has not arisen in the interval between the end of the financial year and the date of this report any item, transaction, or event of a material and unusual nature likely, in the opinion of the Councillors, to affect substantially the results of the operations of the Forum for the financial year in which this report is made.

COMMUNICATIONS AND MULTIMEDIA CONSUMER FORUM OF MALAYSIA
(FORUM PENGGUNA KOMUNIKASI DAN MULTIMEDIA MALAYSIA)
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COUNCIL MEMBERS

The Councillors holding office at the date of this report were as follows:

1.	Mailvahanam C. Sundram	Chairman
2.	Zolkiflee Md Salleh	Deputy Chairman
3.	Yap Yoke Har	Secretary
4.	Azizan Bin Mohd Afandi	Treasurer
5.	Mahfuzah Azahari	Councillor
6.	Dr. Elistina Abu Bakar	Councillor
7.	Nurul Shahida Binti Samsulazlan	Councillor
8.	Sharifah Diana Shima Syed Badrol	Councillor
9.	Mohamed Zakir Bin Bajuri	Councillor
10.	Nur Aqillah Binti Mohd Sabri	Councillor
11.	Mohamed Kadri Bin Mohamed Taib	Councillor
12.	Mohamad Sirajuddin Jalil	Councillor
13.	Nordin Thani	Councillor

COUNCILLORS' REMUNERATION AND BENEFITS

During and at the end of the financial year, no arrangements subsisted to which the Forum is a party with the object of enabling the Councillors to acquire benefits by means of the acquisitions of shares in or debentures of any body corporate.

Since the end of the previous financial year, no Councillor has received or become entitled to receive a benefit (other than a benefit included in the aggregate amount of remuneration received or due and receivable by the Councillors as shown in the financial statements) by reason of a contract by the Forum with the Councillor or with a firm of which he is a member or with a company in which he has a substantial interest.

Details of the Councillors' remuneration during the financial year are disclosed in the statement of comprehensive income of the Forum.

REGISTRATION NO.: PPM-011-14-13022001

COMMUNICATIONS AND MULTIMEDIA CONSUMER FORUM OF MALAYSIA
(FORUM PENGGUNA KOMUNIKASI DAN MULTIMEDIA MALAYSIA)
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INDEMNITY AND INSURANCE COSTS

There were no indemnity given to or insurance effected for any Councillors, officers and auditors of the Forum.

AUDITORS

Details of the auditor's remuneration are disclosed in the income statement of the Forum. The auditors, Ali Shah Hashim & Co, have expressed their willingness to continue in office.

Signed on behalf of the Council in accordance with a resolution of the Council dated **14 APR 2025**



MAILVAHANAM C. SUNDRAM
Chairman



AZIZAN BIN MOHD AFANDI
Treasurer

Cyberjaya, Selangor

Date: **14 APR 2025**

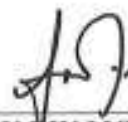
**COMMUNICATIONS AND MULTIMEDIA CONSUMER FORUM OF MALAYSIA
(FORUM PENGGUNA KOMUNIKASI DAN MULTIMEDIA MALAYSIA)
(A society registered in Malaysia)**

STATEMENT BY COUNCILLORS

We, **MAILVAHANAM C. SUNDRAM** and **AZIZAN BIN MOHD AFANDI**, being two of the Councillors of the **COMMUNICATIONS AND MULTIMEDIA CONSUMER FORUM OF MALAYSIA (FORUM PENGGUNA KOMUNIKASI DAN MULTIMEDIA MALAYSIA)**, do hereby state on behalf of the Councillors that, in our opinion the financial statements of the Forum are drawn up in accordance with applicable approved accounting standards in Malaysia so as to give a true and fair view of the financial position of the Forum at 31 December 2024 and of their financial performance and statement of cash flows for the year then ended.

On behalf of the Council:


MAILVAHANAM C. SUNDRAM
Chairman


AZIZAN BIN MOHD AFANDI
Treasurer

Cyberjaya, Selangor

Date: 14 APR 2025

STATUTORY DECLARATION

I, **AZIZAN BIN MOHD AFANDI (NRIC NO.: 740819-01-6005)**, being the Councillor primarily responsible for the accounting records and financial management of **COMMUNICATIONS AND MULTIMEDIA CONSUMER FORUM OF MALAYSIA (FORUM PENGGUNA KOMUNIKASI DAN MULTIMEDIA MALAYSIA)**, do solemnly and sincerely declare that the financial statements of the Forum are, in my opinion, correct and I make this solemn declaration conscientiously believing the same to be true, and by virtue of the provisions of the Statutory Declarations Act, 1960.


AZIZAN BIN MOHD AFANDI
(NRIC NO.: 740819-01-6005)

Subscribed and solemnly declared by the above named **AZIZAN BIN MOHD AFANDI** at Bandar Baru Bangi in the State of Selangor on 14 APR 2025

Before me,


Commissioner for Oaths



NO. 29-2, JALAN 1/99C,
NEKSYEN 5
43850 BANDAR BARU BANGI,
SELANGOR DARUL EHSAN.

**COMMUNICATIONS AND MULTIMEDIA CONSUMER FORUM OF MALAYSIA
(FORUM PENGGUNA KOMUNIKASI DAN MULTIMEDIA MALAYSIA)
(Incorporated in Malaysia)**

**STATEMENT OF FINANCIAL POSITION
AS AT 31 DECEMBER 2024**

	NOTE	2024 RM	2023 RM
PROPERTY, PLANT AND EQUIPMENT	4	37,638	27,750
CURRENT ASSETS			
Other Receivables	5	95,630	80,470
Cash and Bank Balances	6	1,486,944	1,893,013
		1,582,574	1,973,483
CURRENT LIABILITIES			
Other Payables	7	63,183	40,680
Tax Payables		-	140
		63,183	40,820
NET CURRENT ASSETS		1,519,391	1,932,663
		<u>1,557,029</u>	<u>1,960,413</u>
FINANCED BY :			
Accumulated Funds		1,960,413	369,170
(Loss)/Surplus for Current Year		(403,384)	1,591,243
		<u>1,557,029</u>	<u>1,960,413</u>

(The accompanying notes form an integral part of financial statements)

COMMUNICATIONS AND MULTIMEDIA CONSUMER FORUM OF MALAYSIA
(FORUM PENGGUNA KOMUNIKASI DAN MULTIMEDIA MALAYSIA)
(Incorporated in Malaysia)

STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 31 DECEMBER 2024

	NOTE	2024 RM	2023 RM
REVENUE	8	979,932	2,757,941
ADVOCACY AND OUTREACH (AOD)	Appendix	(185,139)	(62,577)
COMPLAINT AND COMPLIANCE (CCMD)	Appendix	(238,429)	(97,458)
POLICY, DEVELOPMENT AND GOVERNANCE (PDG)	Appendix	(68,946)	(79,850)
ADMINISTRATIVE	Appendix	(890,899)	(926,633)
TOTAL EXPENSES		(1,383,413)	(1,166,518)
(LOSS) PROFIT BEFORE TAXATION		(403,481)	1,591,423
TAXATION	10	97	(180)
TOTAL COMPREHENSIVE (LOSS)/PROFIT FOR THE YEAR		(403,384)	1,591,243

(The accompanying notes form an integral part of financial statements)

COMMUNICATIONS AND MULTIMEDIA CONSUMER FORUM OF MALAYSIA
(FORUM PENGGUNA KOMUNIKASI DAN MULTIMEDIA MALAYSIA)
(Incorporated in Malaysia)

STATEMENT OF CHANGES IN MEMBERS' FUND
FOR THE YEAR ENDED 31 DECEMBER 2024

	Retained Profits RM	Total RM
As at 1 January 2023	369,170	369,170
Total comprehensive profit for the year	1,591,243	1,591,243
	-	
As at 31 December 2023	1,960,413	1,960,413
Total comprehensive loss for the year	(403,384)	(403,384)
	-	
As at 31 December 2024	1,557,029	1,557,029

(The accompanying notes form an integral part of the financial statements)

COMMUNICATIONS AND MULTIMEDIA CONSUMER FORUM OF MALAYSIA
(FORUM PENGGUNA KOMUNIKASI DAN MULTIMEDIA MALAYSIA)
(Incorporated in Malaysia)

STATEMENT OF CASH FLOW
FOR THE YEAR ENDED 31 DECEMBER 2024

	2024 RM	2023 RM
RECEIPTS		
Grant Received	929,452	2,689,600
Indemnity Income	1,300	-
Interest Income	-	4
Membership Fee	49,180	59,050
Proceed from Disposal of Property, Plant and Equipment	90	-
Recycling Income	-	701
Recycling Income - Under Provided Prior Years	-	1,490
TOTAL RECEIPTS	980,022	2,750,845
ADVOCACY AND OUTREACH (AOD)		
Advertising and Promotion	137,033	-
CFM Portal Maintainence	36,931	25,949
CFM Portal Maintainence - Under Provided Prior Years	-	3,816
Expo and Event Management	21,165	31,691
	195,129	61,456
COMPLAINT AND COMPLIANCE (CCMD)		
Call Centre Agent	160,960	110,738
Knowledge and Sharing Session	11,536	-
Sub-Code (Opt In - Opt Out)	19,675	-
	192,171	110,738
POLICY, DEVELOPMENT & GOVERNANCE (PDG)		
Annual General Meeting	21,209	21,320
Constitution Review	9,010	-
Council Meeting Expenses	16,362	700
Councilors' and Bureau Expenses	15,155	20,259
Extraordinary General Meeting	6,938	1,403
General Consumer Code	2,430	31,936
	71,104	75,618

(The accompanying notes form an integral part of financial statements)

COMMUNICATIONS AND MULTIMEDIA CONSUMER FORUM OF MALAYSIA
(FORUM PENGGUNA KOMUNIKASI DAN MULTIMEDIA MALAYSIA)
(Incorporated in Malaysia)

STATEMENT OF CASH FLOW
FOR THE YEAR ENDED 31 DECEMBER 2024

	2024 RM	2023 RM
ADMINISTRATIVE		
Accommodation	3,198	-
Accountancy Fee	9,986	-
Audit Fee	8,345	7,500
Bank Charges	1,836	1,504
Courier and Postage Charges	-	121
EPF, EIS and SOCSO	64,935	56,688
Gift and Donation	-	302
HRDF Levy	4,318	4,363
Insurance Premium	48,638	20,204
Internet, Telephone and Fax	5,711	3,595
IT Registration and Licence	10,387	8,445
Maintenance of Motor Vehicle	2,698	8,277
Maintenance of Office	3,344	8,123
Medical Fee	8,256	5,072
Penalty and Fine	-	891
Petrol, Toll and Parking	6,434	3,814
Petrol, Toll and Parking - Under Provided Prior Years	-	120
Printing and Stationary	311	680
Purchase of property, plant and equipment	25,200	-
Rental of Office	201,600	184,800
Rental of Office Equipment	628	463
Retreat Expenses	29,600	17,170
Road Tax and Insurance	2,285	2,415
Salaries, Wages, Allowances and Bonuses	472,046	496,517
Security Deposit	-	50,400
Staff Training	1,873	5,715
Stamp Duty	3,826	-
Tax Agent Fees	11,445	8,332
Tax Expenses	43	40
Transportation	744	4,872
Utilities Deposit	-	16,800
	<u>927,687</u>	<u>917,223</u>
TOTAL PAYMENTS	<u>1,386,091</u>	<u>1,165,035</u>
SURPLUS/(DEFICIT) OF RECEIPTS AGAINST PAYMENTS	<u>(406,069)</u>	<u>1,585,810</u>
CASH AND BANK BALANCES BROUGHT FORWARD	1,893,013	307,203
CASH AND BANK BALANCES CARRIED FORWARD	<u><u>1,486,944</u></u>	<u><u>1,893,013</u></u>

(The accompanying notes form an integral part of financial statements)

**COMMUNICATIONS AND MULTIMEDIA CONSUMER FORUM OF MALAYSIA
(FORUM PENGGUNA KOMUNIKASI DAN MULTIMEDIA MALAYSIA)
(A society registered in Malaysia)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

1. SOCIETY INFORMATION

The financial statements were authorised for issue by the Council of the Consumer Forum of Malaysia ("the Forum") in accordance with a resolution of the Council on 14 April 2025.

The principal place of business of the Forum is at the Malaysian Communications & Multimedia Commission (MCMC), Jalan Impact, Off Persiaran Multimedia, 63000, Cyberjaya, Selangor Darul Ehsan.

The principal activity of the Forum is to promote the national objective for the Communication and Multimedia Industry as enshrined in the Communications and Multimedia Act 1998.

2. SIGNIFICANT ACCOUNTING POLICIES

a) Basis of preparation

The financial statements of the Forum have been prepared under the historical cost convention unless otherwise indicated in this summary of significant accounting policies. The financial statements comply with the applicable Malaysian Private Entity Reporting Standards and the provisions of the Societies Act, 1966 in Malaysia.

b) Property, plant and equipment and depreciation

i) Recognition and measurement

Property, plant and equipment are measured at cost less accumulated depreciation and accumulated impairment loss.

Cost includes expenditure that is directly attributable to the acquisition of the asset. The cost of self-constructed assets includes the cost of materials and direct labour, any other costs directly attributable to bringing the asset to the working condition for its intended use, and the costs of dismantling and removing the items and restoring the site on which they are located. When parts of an item of property, plant, and equipment have different useful lives, they are accounted for as separate items (major components) of property, plant and equipment.

ii) Subsequent costs

The cost of replacing part of an item of property, plant and equipment is recognised in the carrying amount of the item if it is probable that future economic benefits embodied within the part will flow to the Forum and its cost can be measured reliably. The costs of the day-to-day servicing of the property, plant, and equipment are recognised in the statement of comprehensive income as incurred.

2. SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**b) Property, plant and equipment and depreciation (Continued)****iii) Disposals**

Gain or loss arising on disposal of an item of property, plant and equipment is determined by comparing the net disposal proceed with the carrying amount of property, plant and equipment and is recognised net within other income in the statement of comprehensive income on the date of disposal.

iv) Depreciation

Depreciation is calculated over the depreciable amount, which is the cost of an asset, or other amount substituted for cost, less its residual value.

Property, plant and equipment under construction are not depreciated. Depreciation on other property, plant and equipment is recognised in the statement of comprehensive income on the reducing balance basis over the estimated useful lives of each part of an item of property, plant and equipment, since this most closely reflects the expected pattern of consumption of the future economic benefits embodied in the asset.

The annual rates used for this purpose are as follows:

Computer & software	20%
Furniture & fittings	10%
Motor vehicle	20%
Office equipment	10%
Signage	10%
Website	20%

Depreciation methods, useful lives and residual values are reviewed, and adjusted as appropriate, at each reporting date.

c) Cash and cash equivalents

Cash represents cash and bank balances. Cash equivalents comprise items which are readily convertible to cash with insignificant risk of change in value. For the purposes of the cash flow statements, cash and cash equivalents include cash on hand and at bank, demand deposits and short-term highly liquid investments which have an insignificant risk of changes in value.

d) Financial instruments**i) Receivables**

Receivables are financial assets with fixed or determined payments that are not quoted in an active market. Such assets include the Forum's other receivables, prepayments, as well as cash and cash equivalents.

Receivables are recognised at cost plus any directly attributable transaction costs.

2. SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

d) Financial instruments (Continued)

ii) Other financial liabilities

The Forum's other financial liabilities include other payables and accruals.

Such financial liabilities are recognised at cost plus any directly attributable transaction costs.

e) Provisions for liabilities

Provisions are recognised when the Forum has a present legal and constructive obligation as a result of a past event and it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation, and a reliable estimate can be made of the amount of the obligation.

f) Impairment of assets

i) Financial assets (including receivables)

A financial asset is assessed at each reporting date to determine whether there is objective evidence that it is impaired. A financial asset is impaired if objective evidence indicates that a loss event has occurred after the initial recognition of the assets, and that the loss event had a negative effect on the estimated future cash flows of that assets that can be estimated reliably.

Objective evidence that financial assets are impaired include (although not limited to) the following events: default or delinquency by a debtor, restructuring of an amount due to the Forum on terms that the Forum would not consider otherwise, indications that a debtor or issuer will enter bankruptcy, and the disappearance of an active market for the security.

Financial assets are generally assessed for impairment on an individual basis. However, for certain categories of financial assets, such as trade receivables, assets that are assessed not to be impaired individually are subsequently assessed for impairment on a collective basis based on similar risk characteristics.

Objective evidence of impairment for a portfolio of receivables could include the Forum's past experience of collecting payments, an increase in the number of delayed payments in the portfolio past the average credit period and observable changes in national or local economic conditions that correlate with default on receivables.

All impairment losses are recognised in the statement of comprehensive income.

2. SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

f) Impairment of assets (Continued)

ii) Non-financial assets

The carrying amounts of the Forum's non-financial assets are reviewed at each reporting date to determine whether there is any indication of impairment. If any such indication exists, the assets recoverable amounts are estimated.

An impairment loss is charged to the statement of comprehensive income in the period in which it arises unless the asset is carried at revalued amount. Any impairment loss of a revalued asset is recognised directly against the revaluation surplus account for that the impairment loss does not exceed the amount held in the revaluation surplus account.

Impairment losses recognised in prior years are assessed at each reporting date for any indications that the loss has decreased or no longer exists. An impairment loss is reversed if there has been a change in the estimates use to determine the recoverable amount. An impairment loss is reversed to the extent that the asset's carrying amount does not exceed the carrying amount that would have been determined, net of depreciation or amortisation, if no impairment loss had been recognised. Reversals of impairment losses are recognised in the statement of comprehensive income.

g) Employee benefits

i) Short term benefits

Wages, salaries, paid annual leave and sick leave, bonuses, and non-monetary benefits are accrued in the financial year in which the associated services are rendered by employees of the Forum.

ii) Statutory contribution

The Forum's contribution to statutory pension funds is charged to profit or loss in the financial year to which they relate. Prepaid contributions are recognised as an asset to the extent that a cash refund or a reduction in the future payments is available.

iii) Termination benefits

Termination benefits are recognised as liabilities and expenses only when the Forum is demonstrably committed to terminate the employment of an employee or group of employees before the normal retirement dates or to provide termination benefits as a result of an offer made in order to encourage voluntary redundancy. If benefits are not expected to be settled wholly within 12 months of the end of the reporting period, then they are discounted.

2. SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**h) Revenue recognition**

The Forum includes in revenue only the gross inflows of economic benefits received and receivable by the Forum. The amounts collected on behalf of third parties such as sales taxes, goods and services taxes and value added taxes are excluded from revenue.

i) Revenue from service is recognised when:

- a) it is probable that the economic benefits associated with the transaction will flow to the Forum;
- b) the costs incurred or to be incurred in respect of the transaction can be measured reliably; and
- c) upon the delivery of services and acceptance by customers.

ii) Grant from Suruhanjaya Komunikasi dan Multimedia Malaysia

Grant from Suruhanjaya Komunikasi dan Multimedia is recognised when inflows of economic benefits is received.

iii) Membership Fee

Membership fee is recognised when inflows of economic benefits is receivable.

iv) Interest Income

Interest Income is recognised when inflows of economic benefits is received.

v) Other Income

Other income is recognised when inflows of economic benefits is received.

i) Income tax**i) Current tax**

Current tax assets and liabilities are measured at the amount expected to be recovered from or paid to the taxation authorities. The tax rates and tax laws used to compute the amount are those that are enacted or substantively enacted by the reporting date.

Current taxes are recognised in the statement of comprehensive income except to the extent that the tax relates to items recognised outside profit or loss, either in other comprehensive income or directly in equity.

ii) Deferred tax

Deferred tax is provided using the liability method on temporary differences at the reporting date between the tax bases of assets and liabilities and their carrying amounts for financial reporting purposes.

2. SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**i) Income tax (Continued)****ii) Deferred tax (Continued)**

Deferred tax liabilities are recognised for all taxable temporary differences, except where the deferred tax liability arises from the initial recognition of an asset or liability in a transaction that is not a business combination and, at the time of the transaction, affects neither the accounting profit nor taxable profit or loss.

Deferred tax assets are recognised for all deductible temporary differences, carry forward of unused tax credits and unused tax losses, to the extent that it is probable that taxable profit will be available against which the deductible temporary differences, and the carry forward of unused tax credits and unused tax losses can be utilised except where the deferred tax asset relating to the deductible temporary difference arises from the initial recognition of an asset or liability in a transaction that is not a business combination and, at the time of the transaction, affects neither the accounting profit nor taxable profit or loss.

The carrying amount of deferred tax assets is reviewed at each reporting date and reduced to the extent that it is no longer probable that sufficient taxable profit will be available to allow all or part of the deferred tax assets to be utilised. Unrecognised deferred tax assets are reassessed at each reporting date and are recognised to the extent that it has become probable that future taxable profit will allow the deferred tax assets to be utilised.

3. CRITICAL ACCOUNTING ESTIMATES AND JUDGEMENTS

The preparation of the Forum's financial statements requires management to make judgements, estimates and assumptions that affect the reported amount of revenues, expenses, assets and liabilities, and the disclosure of contingent liabilities at the reporting date. However, uncertainty about these assumptions and estimates could result in outcomes that could require a material adjustment to the carrying amount of the assets or liability affected in the future.

(i) Estimated Useful Lives of Property, Plant and Equipment

The Forum reviews annually the estimated useful lives of property, plant and equipment based on factors such as business plans and strategies, expected level of usage and future technological developments. Future results of operations could be materially affected by changes in these estimates brought about by changes in the factors mentioned. A reduction in the estimated useful lives of property, plant and equipment would increase the recorded depreciation and decreases the net book value of property, plant and equipment.

(ii) Impairment of Receivable

The Forum assesses at each reporting date whether there is any objective evidence that a financial asset is impaired. To determine whether there is an objective evidence of impairment, the Forum considers factors such as the probability of insolvency or significant financial difficulties of the debtor and default or significant delay in payments.

4. PROPERTY, PLANT AND EQUIPMENT

2024	Motor Vehicle	Furniture and Fittings	Office Equipment	Computer and Software	Councillors' Device	Signage	Website	Total
Cost								
Balance as at 1 January 2024	101,841	20,877	58,144	348,776	25,740	2,748	19,500	577,626
Add: Additions	-	-	-	25,200	-	-	-	25,200
Less: Disposal	-	-	(9,999)	(89,021)	-	-	-	(99,020)
Less: Write off	-	(20,877)	-	(37,598)	(25,740)	-	-	(84,215)
Balance as at 31 December 2024	101,841	-	48,145	247,357	-	2,748	19,500	419,591
Accumulated Depreciation								
Balance as at 1 January 2024	101,840	20,877	55,613	323,561	25,739	2,747	19,499	549,876
Add: Depreciation	-	-	1,134	13,250	-	-	-	14,384
Less: Disposal	-	-	(9,083)	(89,012)	-	-	-	(98,095)
Less: Write off	-	(20,877)	-	(37,596)	(25,739)	-	-	(84,212)
Balance as at 31 December 2024	101,840	-	47,664	210,203	-	2,747	19,499	381,953
Net book value as at 31 December 2024	1	-	481	37,154	-	1	1	37,638

Cost of property, plant and equipment which are fully depreciated in the financial year but still in use by the Forum amounted to RM297,429 (2023: RM464,015).

4. PROPERTY, PLANT AND EQUIPMENT (CONTINUED)

2023	Motor Vehicle	Furniture and Fittings	Office Equipment	Computer and Software	Councillors' Device	Signage	Website	Total
Cost								
Balance as at 1 January 2023	101,841	20,877	58,144	348,776	25,740	2,748	19,500	577,626
Add: Additions	-	-	-	-	-	-	-	-
Balance as at 31 December 2023	101,841	20,877	58,144	348,776	25,740	2,748	19,500	577,626
Accumulated Depreciation								
Balance as at 1 January 2023	101,840	20,877	53,329	309,650	25,739	2,747	19,499	533,681
Add: Depreciation	-	-	2,284	13,911	-	-	-	16,195
Balance as at 31 December 2023	101,840	20,877	55,613	323,561	25,739	2,747	19,499	549,876
Net book value as at 31 December 2023	1	-	2,531	25,215	1	1	1	27,750

5. OTHER RECEIVABLES

	2024 RM	2023 RM
Other Receivables	1,440	(10)
Deposits	77,190	67,200
Prepayments	17,000	13,280
	<u>95,630</u>	<u>80,470</u>

6. CASH AND BANK BALANCES

	2024 RM	2023 RM
Cash at Bank	1,483,944	1,892,867
Cash in Hand	3,000	146
	<u>1,486,944</u>	<u>1,893,013</u>

7. OTHER PAYABLES

	2024 RM	2023 RM
Accruals	7,414	38,443
Other Payables	55,769	2,237
	<u>63,183</u>	<u>40,680</u>

8. REVENUE

	2024 RM	2023 RM
Grant Received	929,452	2,689,600
Indemnity Income	1,300	7,096
Interest Income	-	4
Membership Fee	49,180	59,050
Recycling Income	-	701
Recycling Income – Under Provided Prior Years	-	1,490
	<u>979,932</u>	<u>2,757,941</u>

9. EMPLOYEES BENEFIT

	2024	2023
	RM	RM
Salaries, Wages, Allowances and Bonus	466,145	504,754
EPF, EIS and SOCSO	57,930	69,949
	<u>524,075</u>	<u>574,703</u>

10. TAXATION

	2024	2023
	RM	RM
Current Year Provision	-	140
(Over)/Under Provided Prior Years	(97)	40
	<u>(97)</u>	<u>180</u>

11. COMPARATIVE FIGURE

Comparative figures have been reclassified to conform with current year's presentation, where necessary as follows:

	As previously classify	As currently classify
<i>Income Statement</i>		
- Expenditure	• Communications and Public Relation (CPRD) • Policy and Stakeholder Affairs (PSAD)	Advocacy and Outreach (AOD) Policy, Development and Governance (PDG)



REGISTRATION NO.: PPM-011-14-13022001

**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF
COMMUNICATIONS AND MULTIMEDIA CONSUMER FORUM OF MALAYSIA
(FORUM PENGGUNA KOMUNIKASI DAN MULTIMEDIA MALAYSIA)**

Tax | Audit | Advisory

Report on the Financial Statements

Opinion

We have audited the financial statements of COMMUNICATIONS AND MULTIMEDIA CONSUMER FORUM OF MALAYSIA (hereinafter referred to as "the Forum"), which comprises the statement of financial position as at 31 December 2024, and the statement of comprehensive income and retained earnings and statement of cash flow, for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion the accompanying financial statements give a true and fair view of the financial position of the Forum as at 31 December 2024, and of its financial performance and its cash flow for the year then ended in accordance with Malaysian Private Entities Reporting Standards and the requirement of the Societies Act in Malaysia.

Basis for Opinion

We conducted our audit in accordance with approved standards on auditing in Malaysia and International Standards on Auditing. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Independence and Other Ethical Responsibilities

We are independent of the Company in accordance with the By-Laws (on Professional Ethics, Conduct and Practice) of the Malaysian Institute of Accountants ("By-Laws") and the International Ethics Standards Board for Accountants' Code of Ethics for Professional Accountants ("IESBA Code"), and we have fulfilled our other ethical responsibilities in accordance with the By-Laws and the IESBA Code.

A firm of chartered accountants and approved auditors under the Companies Act, 2016, the Cooperatives Act 1993
a member firm of the Malaysian Institute of Accountants

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REGISTRATION NO.: PPM-011-14-13022001

**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF
COMMUNICATIONS AND MULTIMEDIA CONSUMER FORUM OF MALAYSIA
(FORUM PENGGUNA KOMUNIKASI DAN MULTIMEDIA MALAYSIA)**

Tax | Audit | Advisory

Information Other than the Financial Statements and Auditors' Report Thereon

The Council of the Forum is responsible for the other information. The other information comprises the Council's Report but does not include the financial statements of the Forum and our auditors' report thereon.

In connection with our audit of the financial statements of the Forum, our responsibility is to read the Council's report and, in doing so, consider whether the Council's Report is material inconsistent with the financial statements of the Forum or our knowledge obtained in the audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of the Directors' Report, we are required to report that fact. We have nothing to report in this regard.

Council's Responsibility for the Financial Statements

The Council of the Forum is responsible for the preparation of the financial statements that give a true and fair view in accordance with Malaysian Private Entity Reporting Standards and the Societies Act in Malaysia and for such internal controls as the Council determines are necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements of the Forum, the Council is responsible for assessing the Forum's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Council either intend to liquidate the Forum or to cease operations, or have no realistic alternative but to do so.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements of the Forum as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with approved standards on auditing in Malaysia and International Standards on Auditing will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.



REGISTRATION NO.: PPM-011-14-13022001

**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF
COMMUNICATIONS AND MULTIMEDIA CONSUMER FORUM OF MALAYSIA
(FORUM PENGGUNA KOMUNIKASI DAN MULTIMEDIA MALAYSIA)**

Tax | Audit | Advisory

Auditors' Responsibilities for the Audit of the Financial Statements (continued)

As part of an audit in accordance with approved standards on auditing in Malaysia and International Standards on Auditing, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements of the Forum, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Forum's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Council.
- Conclude on the appropriateness of the Council's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Forum's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the financial statements of the Forum or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Forum to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements of the Forum, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the Council regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.



REGISTRATION NO.: PPM-011-14-13022001

**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF
COMMUNICATIONS AND MULTIMEDIA CONSUMER FORUM OF MALAYSIA
(FORUM PENGGUNA KOMUNIKASI DAN MULTIMEDIA MALAYSIA)**

Tax | Audit | Advisory

Report on Other Legal and Regulatory Requirements

In accordance with the requirements of the Societies Act in Malaysia, we also report that in our opinion the accounting and other records and the registers required by the Act to be kept by the Forum have been properly kept in accordance with the provision of the Act.

Other Matters

This report is made solely to the members of the Forum, as a body in Malaysia, and for no other purpose. We do not assume responsibility to any other person for the content of this report.

ALI SHAH HASHIM & CO
(AF 001882)
Chartered Accountants

Cyberjaya, Selangor.
Dated: 14 April 2025

ALISHAH BIN HASHIM
NO. 2698/01/27 (J)
Principal

**COMMUNICATIONS AND MULTIMEDIA CONSUMER FORUM OF MALAYSIA
(FORUM PENGGUNA KOMUNIKASI DAN MULTIMEDIA MALAYSIA)**

(Incorporated in Malaysia)

**INCOME STATEMENT
FOR THE YEAR ENDED 31 DECEMBER 2024**

	2024 RM	2023 RM
INCOME		
Grant Received	929,452	2,689,600
Indemnity Income	1,300	7,096
Interest Income	-	4
Membership fee	49,180	59,050
Recycling Income	-	701
Recycling Income - Under Provided Prior Years	-	1,490
	979,932	2,757,941
EXPENDITURE		
ADVOCACY AND OUTREACH (AOD)		
Advertising and Promotion	137,033	-
CFM Portal Maintenance	26,941	27,221
CFM Portal Maintenance - Under Provided Prior Years	-	3,816
Expo and Event Management	21,165	31,540
	185,139	62,577
COMPLAINT AND COMPLIANCE MANAGEMENT (CCMD)		
Call Centre Agent	160,960	97,458
General Consumer Code	7,608	-
Knowledge and Sharing Session	11,536	-
Sub-Code (Opt in - Opt Out)	58,325	-
	238,429	97,458
POLICY, DEVELOPMENT AND GOVERNANCE (PDG)		
Annual General Meeting	21,209	21,320
Constitution Review	9,010	-
Council Meeting Expenses	16,362	1,200
Councilors' and Bureau Expenses	15,427	23,991
Councilors' and Bureau Expenses - Under Provided Prior Years	-	1,403
Extraordinary General Meeting	6,938	-
General Consumer Code	-	31,936
	68,946	79,850

**COMMUNICATIONS AND MULTIMEDIA CONSUMER FORUM OF MALAYSIA
(FORUM PENGGUNA KOMUNIKASI DAN MULTIMEDIA MALAYSIA)
(Incorporated in Malaysia)**

**INCOME STATEMENT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024**

	2024 RM	2023 RM
ADMINISTRATIVE		
Accommodation	3,198	-
Accountancy Fees	-	9,986
Auditors' Remuneration	8,344	8,345
Bank Charges	1,836	1,504
Courier and Postage Charges	-	121
Courier and Postage Charges - Under Provided Prior Years	48	-
Depreciation of Property, Plant and Equipment	14,384	16,195
EPF, EIS and SOCSO	57,930	69,949
Gift and Donation	-	302
HRDF Levy	4,075	4,363
Insurance Premium	48,638	48,694
Internet and Telephone	5,711	3,595
IT Registration and Licence	10,387	8,445
Loss on Disposal of Property, Plant and Equipment	834	-
Maintenance of Motor Vehicle	2,698	8,277
Maintenance of Office	3,464	2,836
Medical Fees	8,256	3,889
Penalty and Fine	-	891
Petrol, Toll and Parking	6,434	2,715
Petrol, Toll and Parking - Under Provided Prior Years	115	120
Printing and Stationary	311	730
Property, Plant and Equipment Written Off	3	-
Rental of Office	201,600	184,800
Rental of Office Equipment	628	463
Retreat Expenses	29,600	17,170
Road Tax and Insurance	2,285	2,415
Salaries, Wages, Allowances and Bonuses	466,145	504,754
Staff Training	1,873	5,715
	<u>878,797</u>	<u>906,274</u>

INCOME STATEMENT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024
(Incorporated in Malaysia)

INCOME STATEMENT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024

	2024 RM	2023 RM
ADMINISTRATIVE (CONTINUED)		
Stamp Duty	3,826	-
Tax Agent Fees	7,532	7,155
Tax Agent Fees - Under Provided Prior Years	-	8,332
Transportation	744	4,872
	<u>890,899</u>	<u>926,633</u>
TOTAL EXPENDITURE	<u>1,383,413</u>	<u>1,166,518</u>
NET (LOSS)/PROFIT BEFORE TAXATION	<u>(403,481)</u>	<u>1,591,423</u>
Income Tax Expenses	97	(180)
NET (LOSS)/PROFIT AFTER TAXATION	<u><u>(403,384)</u></u>	<u><u>1,591,243</u></u>



COMMUNICATIONS AND MULTIMEDIA CONSUMER FORUM OF MALAYSIA

FORUM PENGGUNA KOMUNIKASI DAN MULTIMEDIA MALAYSIA

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