

# MBRS

Malaysian Business Reporting System

## Preparers' Guide to MBRS Filing Requirements

Financial Statements and  
Key Financial Indicators



## Preface

This Preparers' Guide is aimed at readers who are involved in the preparation and filing of Financial Statements and Key Financial Indicators in eXtensible Business Reporting Language ("XBRL") format for purposes of submission to Suruhanjaya Syarikat Malaysia ("SSM") through the Malaysian Business Reporting System ("MBRS") platform in Malaysia. This document provides detailed guidance on the preparation, validation and filing of Financial Statements and Key Financial Indicators using the MBRS Preparation Tool ("mTool") and MBRS Portal ("mPortal") in accordance with filing requirements established by SSM.

The intent of this document is specifically for the purpose expressed herein and shall not be used for any other purpose.

This Preparers' Guide is prepared by SSM in collaboration with KPMG Management & Risk Consulting Sdn Bhd (Company No. 150059-H).

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## Glossary

This glossary provides explanation of technical terms and abbreviations used in this document.

“CLBG”	: Companies Limited by Guarantee.
“EA”	: Exemption Applications.
“FC”	: Foreign Companies.
“Financial Statements”	: Generally, financial statements refer to the annual statutory audited financial statements of a company. However, in instances where financial statements are unaudited, reference is then made to the unaudited financial statements of the company concerned.
“Key Financial Indicators”	: An abridged filing of salient financial information in instances where a reporting entity is exempted from full filing of Financial Statements.
“Labels”	: Element Labels.
“Mapping”	: Process of matching an item in the Financial Statements to an element label within the MBRS Template.
“MBRS”	: Malaysian Business Reporting System. It is a digital filing platform developed by SSM to allow companies to digitally file regulatory submissions of Financial Statements, Exemption Applications and Annual Returns in accordance with MBRS filing requirements.
“MBRS Preparers’ Guide”	: Preparers’ Guide to MBRS Filing Requirements – Financial Statements and Key Financial Indicators.
“MBRS Template”	: A reporting template in excel format created by the MBRS Preparation Tool according to the respective entry points for MBRS submissions.
“MFRS”	: Malaysian Financial Reporting Standards.
“MPERS”	: Malaysian Private Entities Reporting Standards.
“mPortal”	: MBRS Portal.
“mTool”	: MBRS Preparation Tool.
“SSM”	: Suruhanjaya Syarikat Malaysia.
“SSMxT”	: SSM Taxonomy - a dictionary which defines specific element labels for individual data in a set of Financial Statements.
“XBRL”	: eXtensible Business Reporting Language. An open international standard for digital business reporting which is widely used worldwide.
“XBRL File (Zip File)”	: An Instance Document (XML File) generated from MBRS Preparation Tool (mTool).

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## 1 Purpose of the Guide

The MBRS Preparers' Guide has been designed to provide detailed guidance on the preparation, validation and filing of Financial Statements ("FS") and Key Financial Indicators ("KFI") using the MBRS Preparation Tool and MBRS Portal in accordance with filing requirements established by Suruhanjaya Syarikat Malaysia ("SSM"). It is aimed at assisting accountants, company secretaries and other preparers of Financial Statements for this specific purpose.

Preparing a set of Financial Statements using the MBRS Preparation Tool will include installing and launching the mTool, choosing the type of filing submission, filling filing information, filling the MBRS Template, validating the MBRS Template, rectifying errors and generating the XBRL File and finally lodging the XBRL File on the MBRS Portal. This document will provide guidance in supporting these processes.

This guide assumes that the reader has sound knowledge of the reporting and disclosure requirements in a set of standard statutory Financial Statements based on requirements of Malaysian Financial Reporting Standards ("MFRS"), Malaysian Private Entities Reporting Standards ("MPERS") and Malaysia's Companies Act 2016 ("CA 2016"). This document does not replace or supplement prevailing literature on financial reporting under MFRS and MPERS.

This guide also does not address the technical specifications of the mTool as these are addressed separately in the *MBRS Preparation Tool User Manual*. Preparers are advised to refer to accompanying MBRS literature issued by SSM for additional guidance.

Whilst system validation exists within the mTool, the responsibility of ensuring the accuracy of Financial Statements or Key Financial Indicators filings in XBRL format to SSM, lies with the preparer. The MBRS Preparers' Guide provides the necessary tutorial to facilitate that responsibility.

This Guide uses the following conventions to indicate requirement levels:

- MUST: This word means that the requirement is absolute.
- MUST NOT: This word means that the requirement is an absolute prohibition.
- SHOULD: This word means that an action is encouraged.
- SHOULD NOT: This word means that an action is discouraged.
- MAY: This word means that an item is optional.

## 2 Introduction of Malaysian Business Reporting System (“MBRS”)

Suruhanjaya Syarikat Malaysia (“SSM”) introduced a digital submission platform based on the eXtensible Business Reporting Language (“XBRL”) format in 2018. This submission platform is known as the Malaysian Business Reporting System (“MBRS”) which allows for the digital annual filings of:

- Financial Statements and Reports (“FS”);
- Annual Returns (“AR”); and
- Exemption Applications (“EA”) related to FS and AR applications.

The guiding principles behind the MBRS is based on the following regulatory and financial standards as stated below:

1. Companies Act 2016
2. Applicable Approved Accounting Standards for Financial Statements, namely:
  - a. Malaysian Financial Reporting Standards (“MFRS”) for public and private reporting entities.
  - b. Malaysian Private Entities Reporting Standards (“MPERS”) for private reporting entities that:
    - are not required to prepare or lodge any financial statements under any law administered by the Securities Commission Malaysia or Bank Negara Malaysia; and
    - are not a subsidiary or associate of, or jointly controlled by an entity which is required to prepare or lodge any financial statements under any law administered by Securities Commission Malaysia or Bank Negara Malaysia.

The salient components integral to all MBRS filings pertaining to Financial Statements and Key Financial Indicators are:

- MBRS Preparation Tool (“mTool”);
- XBRL File which is the output generated by the mTool;
- SSM Taxonomy (SSMxT), which is a dictionary of element labels and its properties that are embedded within the mTool; and
- MBRS Portal (mPortal).

### 3 MBRS Filing Requirements

#### 3.1 Who Will Be Required to File

All companies incorporated in Malaysia that are required to submit their annual statutory Financial Statements to SSM, will now be required to digitally submit these Financial Statements in XBRL format. Previously, all submissions were in non-digital formats and transacted over the counter at designated SSM offices. Certain types of companies will have filing exemptions from this requirement and their exemptions will depend on the set of established criteria outlined in the next subsection 3.2 "Who Are Exempted from Filing".

#### 3.2 Who Are Exempted from Filing

Banking, Financing and Insurance companies regulated by Bank Negara Malaysia, are exempted from filing a full set of Financial Statements through MBRS and will instead lodge their Financial Statements over the counter at SSM offices.

Foreign Companies ("FC") that are registered under CA2016 will have the following options of filing their Financial Statements with SSM:

- A full set of Financial Statements for MFRS in XBRL format;
- A full set of Financial Statements for FC in XBRL format, which only requires the filing of statutory declaration (if approval of Exemption Application 3 ["EA3" - Application to Waive Lodgement of Financial Statements by Foreign Company], has been approved by SSM); or
- A set of key financial indicators for FC in XBRL format (if approval of Exemption Application 2 ["EA2" - Application for Exemption from Filing Financial Statements in Full XBRL Format], has been approved by SSM).

#### 3.3 Types of Filing

For all companies, other than those exempted under subsection 3.2 "Who Are Exempted From Filing", are required to submit a full set of Financial Statements in XBRL format. There are four (4) types of Financial Statements that may be filed:

- Financial Statements based on MFRS for Public or Private Companies ("FS-MFRS");
- Financial Statements based on MPERS for Private Companies ("FS-MPERS");
- Financial Statements based on MFRS for Company Limited by Guarantee ("FS-CLBG"); and
- Financial Statements for Exempt Private Company, which only requires disclosure of an Auditor's Report and Certificate for EPC ("FS-EPC").

All companies are **strictly** required to file full sets of Financial Statements unless exempted by SSM. Exemption Application 2 (Application for Exemption from Filing Financial Statements in Full XBRL Format), **MUST** be submitted and **approved** by SSM before a company is allowed to submit a KFI in lieu.

There are three (3) types of Key Financial Indicators that may be filed:

- Key Financial Indicators based on MFRS for Public or Private Companies ("KFI-MFRS");
- Key Financial Indicators based on MPERS for Private Companies ("KFI-MPERS"); and
- Key Financial Indicators based on MFRS for Company Limited by Guarantee ("KFI-CLBG").

### 3.4 Types of Exemption Filing

There are a number of available Exemption Applications (“EA”) in relation to the submission of Financial Statements and Key Financial Indicators through MBRS:

- EA1 - Application for Exemption from Coinciding Foreign Subsidiary Financial Year End With Holding Company;
- EA2 - Application for Exemption from Filing Financial Statements in Full XBRL Format;
- EA3 - Application to Waive Lodgement of Financial Statements by Foreign Company;
- EA4A - Application for Relief From Requirements as to Form and Contents of Directors’ Report;
- EA4B - Application for Relief from Requirements as to Form and Contents of Financial Statements;
- EA5A - Application for Extension of Time for Circulation of Financial Statements and Reports;
- EA5B - Application for Extension of Time to Lodge Financial Statements and Reports;
- EA6 - Application for Extension of Time for Holding Annual General Meeting; and
- EA8 - Application to Minister (With Relation to Financial Statements and Reports or Annual Return).

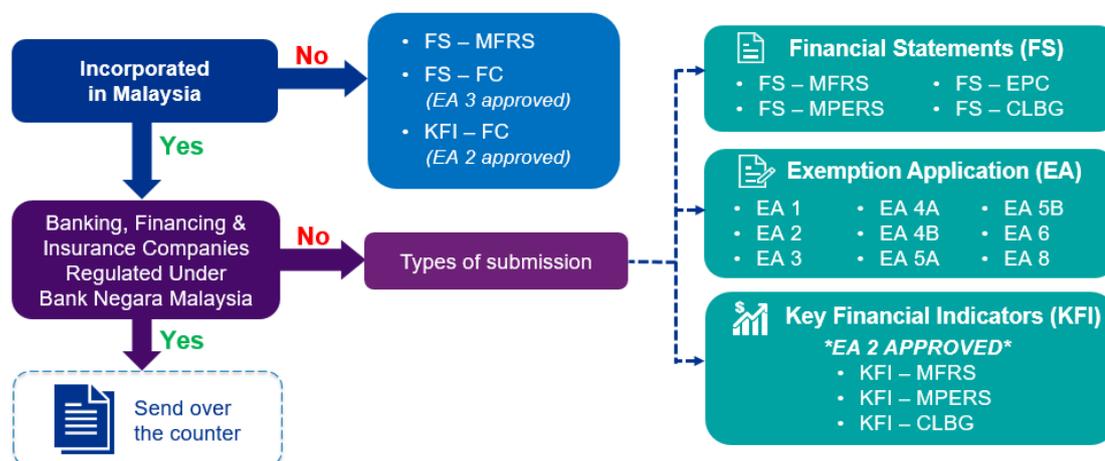
These EAs must be submitted and approved by SSM prior to the filing of the relevant Financial Statements or Key Financial Indicators on the MBRS Portal.

### 3.5 Applicable Financial Periods

The MBRS filing requirements will be applicable for companies with statutory financial periods ending on or after 31 December 2018.

### 3.6 Flowchart Diagram of Filing Process

The following flowchart diagram illustrates the financial statements filing requirements for companies to MBRS:



\*Unless exempted by SSM under EA 2, all companies must file for full set of FS submissions. KFI submissions only apply once EA 2 applications are approved by SSM.

## **4 SSM Taxonomy (“SSMxT”)**

### **4.1 Introduction**

Within the context of XBRL reporting, a taxonomy is considered as a dictionary of reporting labels formulated based on prevailing accounting or regulatory frameworks. A taxonomy provides authoritative definition to each reporting item and also the inter-relationships between these reporting items.

The SSM Taxonomy (“SSMxT”) has been created to reflect reporting and disclosure requirements for Financial Statements based on prevailing regulatory and applicable accounting standards namely, the Malaysian Financial Reporting Standards, the Malaysian Private Entity Reporting Standards and Companies Act 2016.

This guide contains background information on the development of SSMxT, its reporting structure and labels as well as how it should be used as a reference tool for preparation of Financial Statements and Key Financial Indicators in XBRL format.

### **4.2 Basis of Preparation**

The SSMxT was built with reference to selected samples of Financial Statements based on representative industries with emphasis on National Key Economic Areas (“NKEAs”). Each element label within the SSM Taxonomy is substantiated by clearly defined definitions that are referenced to applicable accounting standards and common best practices in financial reporting.

The taxonomy has been developed by SSM in consultation with key regulatory and professional bodies in Malaysia. It will be updated regularly in the future should there be requirements to do so.

### **4.3 How to Use SSM Taxonomy (“SSMxT”)**

#### **4.3.1 Overview of Taxonomy Structure**

This guide serves to provide guidance on the use of the SSMxT in the filing of Financial Statements and Exemption Applications relevant to Financial Statements and Key Financial Indicators filings under MBRS. Guidance on the filing of Annual Returns and Exemption Applications relevant to Annual Returns filing can be obtained from *MBRS Preparers’ Guide for Annual Returns*.

Element labels within SSMxT has been arranged to resemble a set of statutory financial statements. The SSMxT is accessible in the mTool by clicking on the “XBRL Help” icon at the top of the mTool templates. The elements label, properties and references will appear on the right side, as shown in Figure 1.

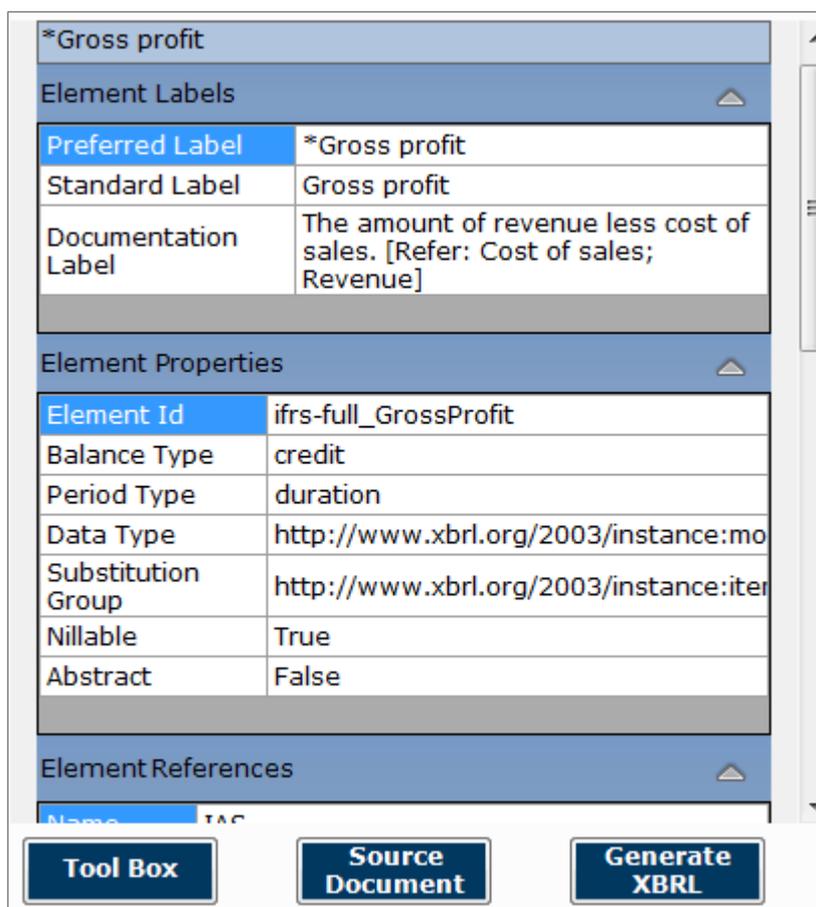


Figure 1

### 4.3.2 Element Labels

The SSMxT contains element labels which matches to corresponding line items within a set of Financial Statements. Each label contains a description of its definition. Element labels in the SSMxT are usually longer and more descriptive than line items found in a set of Financial Statements. The concept of labels within the Taxonomy is important to ensure that matching line items in the Financial Statements are accurately presented in the MBRS Template.

In the mTool, these labels are referred to as “Element Labels”.

### 4.3.3 Element Labels Documentation

Element Labels Documentation provides a brief description or interpretation to the element label. Each element label is defined in “Documentation Labels” in the Help Pane of the mTool.

An example of an Element Labels Documentation is as follows:

**Element Label:** Trade and Other Current Receivables

**Documentation Label:** Report the value, as at the reporting date, the aggregate of current portion of amount billed by the reporting entity to its customers when it delivers goods or services to them in the ordinary course of business and various forms of non-trade receivables which do not generally result from the operations of the business.

Definitions are available to assist preparers to better understand and differentiate between each element label to avoid any confusion as to the nature of the element labels concerned. Preparers should make full use of the SSMxT to ensure that the right element labels are mapped to the right line items in the Financial Statements.

#### 4.3.4 Reference to Standards

Each element label is referenced to the corresponding applicable accounting standards. These references are labelled as “Element References” in the mTool and provide the standards and the relevant paragraph for a particular element label. These may be definitions, disclosures, common practices and/or examples, in nature.

Element References	
Name	IAS
Number	1
Issue Date	2017-01-01
Paragraph	103
URI	<a href="http://eifrs.ifrs.org/eifrs/XBRL?type=IAS&amp;num">http://eifrs.ifrs.org/eifrs/XBRL?type=IAS&amp;num</a>
URIDate	09/03/2017
Role	<a href="http://www.xbrl.org/2003/role/exampleRef">http://www.xbrl.org/2003/role/exampleRef</a>
Name	MFRS
Section	101.78
SubSection	b
Role	<a href="http://www.xbrl.org/2009/role/commonPract">http://www.xbrl.org/2009/role/commonPract</a>
Section	101.85
Section	101.103
Role	<a href="http://www.xbrl.org/2003/role/disclosureRef">http://www.xbrl.org/2003/role/disclosureRef</a>

Figure 2

#### 4.3.5 Changes in Accounting Standards

Due to forthcoming updates on certain Malaysian Financial Reporting Standards (“MFRS”) namely, MFRS 9, 15 and 16, the Taxonomy provides instructions on the applicability of these affected standards. It informs preparers on the amended and/or new standard that will supersede an existing standard, if any, and when such changes will take effect.

Affected standards are highlighted in the footnote section in “Element References”.

Element References	
Name	MFRS
Section	102.37
Role	http://www.xbrl.org/2003/role/exampleRef
Section	15.114
Role	http://www.xbrl.org/2009/role/commonPract
Section	101.97
Section	118.35
SubSection	b
Paragraph	(i)
Footnote	MFRS 118 will be superseded by MFRS 15 for periods beginning on or after 1 January 2018

Figure 3

#### 4.3.6 Guidance on Use of SSM Taxonomy (“SSMxT”) as a Reference Tool

Element labels within SSMxT has been arranged to resemble a set of statutory Financial Statements. Explanatory descriptions are provided for each label which describes the nature and definition the label concerned. Preparers SHOULD always make reference to the SSMxT whilst preparing the MBRS Template to ensure the accuracy of mapping between the element labels in the Taxonomy and the line items in the statutory Financial Statements.

To access SSMxT in the mTool, click on the “XBRL Help” icon at the top of the mTool template. The elements label, properties and references will then appear on the right side section of the template.

 XBRL Help	→	*Cash and cash equivalents	
		Element Labels	
		Preferred Label	*Cash and cash equivalents
		Standard Label	Cash and cash equivalents
	Documentation Label	The amount of cash on hand and demand deposits, along with short-term, highly liquid investments that are readily convertible to known amounts of cash and that are subject to an insignificant risk of changes in value. [Refer: Cash; Cash equivalents]	

Figure 4

## 5 Mapping of Principles and Other Important Information

### 5.1 Mapping of Element Labels

In creating an MBRS Template from a set of statutory Financial Statements, preparers will need to map one or more data item in the Financial Statements to a corresponding element label in the Taxonomy.

It is crucial that preparers have a sound understanding of the mapping concepts that are explained herein in Section 5.1 to ensure that the preparation of the MBRS Template is done accurately. In facilitating that understanding, preparers are required to have a good working knowledge of statutory financial reporting, its concepts and an equally sound understanding of the relevant disclosure requirements under MFRS and MPERS. For this reason, it is highly encouraged that preparation of Financial Statements in XBRL format are done by preparers who meet the abovementioned requirements. It is important to point out that all mapping of element labels SHOULD also be reviewed for accuracy before submission.

Figure 5 provides an illustration of how financial information within a company's Financial Statements are mapped to the relevant element labels within the Taxonomy. Mapping rules that preparers MUST consider in their mapping are also detailed in the subsequent subsections.

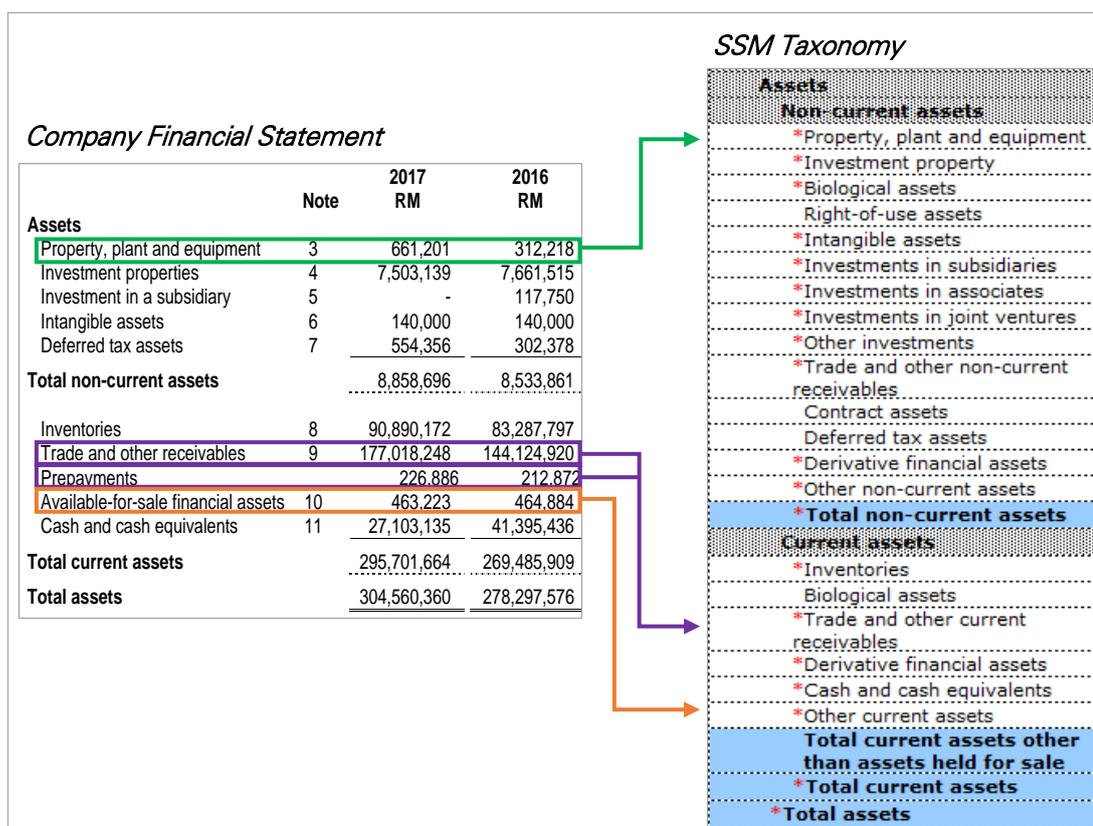


Figure 5

### 5.1.1 One-to-One Concept Mapping

In this concept, as shown in Figure 6, line items within the Financial Statements are mapped to the element labels within the Taxonomy in a simple one-to-one mapping. This is because the line items in questions are equivalent to the element labels presented in the Taxonomy.

Company Financial Statement				SSM Taxonomy
	Note	2017 RM	2016 RM	
<b>Assets</b>				<b>Assets</b>
Property, plant and equipment	3	661,201	312,218	Non-current assets
Investment properties	4	7,503,139	7,661,515	*Property, plant and equipment
Investment in a subsidiary	5	-	117,750	*Investment property
				*Biological assets
				Right-of-use assets
				*Intangible assets
				*Investments in subsidiaries
				*Investments in associates

Figure 6

### 5.1.2 One-to-Many Concept Mapping

This concept occurs when a certain line item within the Financial Statements involves an aggregation of two or more element labels within the Taxonomy. In such instances, the preparer MUST submit details of the aggregation in the MBRS Template. These breakdowns may be disclosed in one of two ways. Firstly, in separate reporting templates provided in the MBRS Template – there are two, the *Sub-Classification of Assets, Liabilities and Equity, By Current/Non-Current Method* supporting the *Statement of Financial Position* and the *Analysis of Profit or Loss, by Function of Expense* supporting the *Statement of Profit or Loss*. Secondly, disclosures may be done as a footnote accompanying the affected element labels in the Financial Statements in XBRL format. When there are a number of taxonomy concepts that have definitions consistent with a line item in the company Financial Statements, preparers SHOULD use the concept with the closest association.

As shown in Figure 7 is an example of one-to-many concept mapping.

Notes to accounts - PPE			SSM Taxonomy – Sub-classification
	2017 RM'000	2016 RM'000	
Leasehold Land	79,847	81,506	Property, plant and equipment
Buildings	432,708	430,340	Machinery
Plant and machinery, tools, furniture and equipment	795,318	803,162	Plant and equipment
Motor vehicles	7,381	6,557	Office equipment, fixture and fittings
Information systems	25,800	26,128	Computer software and hardware
Capital work-in-progress	11,996	22,181	Bearer plants
<b>Total</b>	<b>1,353,050</b>	<b>1,369,874</b>	Infrastructure and site facilities
			Mining assets
			Oil and gas assets
			Tangible exploration and evaluation assets
			Telecommunication equipments
			Construction in progress/Asset work-in progress
			Other property, plant and equipment
			<b>*Total property, plant and equipment</b>

Figure 7

Preparers should endeavour to disclose as much details of the aggregation as possible. There may be instances where such details may not be available in the Financial Statements. As an example in Figure 7, “Plant and Machinery, Tools, Furniture and Equipment” is shown as an

aggregated amount in the Notes to Financial Statements but under the *Sub-Classification of Assets, Liabilities and Equity*, additional disclosures are further available under separate sub-element labels namely, "Machinery" and "Plant and Equipment". In these circumstances, further breakdown should be given.

When there is a choice among different concepts in the taxonomy, use the concept with the most specific reference to the disclosure requirements. Determining whether references support the definition and are consistent with the presentation of a reported financial statements, require appropriate accounting knowledge and judgment.

### 5.1.3 Many-to-One Concept Mapping

Conversely, there may be instances where several line items in the Financial Statements will need to be combined together and mapped to a single element label in the Taxonomy. Accordingly, in preparing the MBRS Template, preparers will need to aggregate the values of the different line items in the Financial Statements to the relevant element label in the Taxonomy.

Company Financial Statement				SSM Taxonomy	
	Note	2017 RM	2016 RM		
<b>Assets</b>				<b>Assets</b>	
Property, plant and equipment	3	661,201	312,218	*Non-current assets	
Investment properties	4	7,503,139	7,661,515	*Property, plant and equipment	
Investment in a subsidiary	5	-	117,750	*Investment property	
Intangible assets	6	140,000	140,000	*Biological assets	
Deferred tax assets	7	554,356	302,378	Right-of-use assets	
<b>Total non-current assets</b>		<b>8,858,696</b>	<b>8,533,861</b>	*Intangible assets	
Inventories	8	90,890,172	83,287,797	*Investments in subsidiaries	
Trade and other receivables	9	177,018,248	144,124,920	*Investments in associates	
Prepayments		226,886	212,871	*Investments in joint ventures	
Available-for-sale financial assets	10	463,223	464,884	*Other investments	
Cash and cash equivalents	11	27,103,135	41,395,436	*Trade and other non-current receivables	
<b>Total current assets</b>		<b>295,701,664</b>	<b>269,485,909</b>	Contract assets	
<b>Total assets</b>		<b>304,560,360</b>	<b>278,297,576</b>	Deferred tax assets	
				*Derivative financial assets	
				*Other non-current assets	
				<b>*Total non-current assets</b>	
				<b>Current assets</b>	
				*Inventories	
				Biological assets	
				*Trade and other current receivables	
				*Derivative financial assets	
				*Cash and cash equivalents	

Figure 8

Preparers MUST include a footnote to explain the aggregation that was made. The footnote can be added through the "Tool Box" function in the MBRS Preparation Tool. Refer to the *MBRS Preparation Tool User Manual* for more information on how to create the footnote.

### 5.1.4 Mapping to "Others" Concept

After exhausting all possible matches within the Taxonomy, any unmatched line items in the Financial Statements MUST be classified under the "Others" categories in the respective applicable sections of the MBRS Template. The preparer MUST also include a footnote to provide a breakdown of what has been classified under "Others". All efforts must be taken to use all available element labels available in the Taxonomy before classifying items as "Others".

Company Financial Statement				SSM Taxonomy	
	Note	2017 RM	2016 RM		
<b>Assets</b>				<b>Assets</b>	
Property, plant and equipment	3	661,201	312,218	<b>Non-current assets</b>	
Investment properties	4	7,503,139	7,661,515	*Property, plant and equipment	
Investment in a subsidiary	5	-	117,750	*Investment property	
Intangible assets	6	140,000	140,000	*Biological assets	
Deferred tax assets	7	554,356	302,378	Right-of-use assets	
<b>Total non-current assets</b>		<b>8,858,696</b>	<b>8,533,861</b>	*Intangible assets	
Inventories	8	90,890,172	83,287,797	*Investments in subsidiaries	
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Available-for-sale financial assets	10	463,223	464,884	*Other investments	
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<b>Total current assets</b>		<b>295,701,664</b>	<b>269,485,909</b>	Contract assets	
<b>Total assets</b>		<b>304,560,360</b>	<b>278,297,576</b>	Deferred tax assets	
				*Derivative financial assets	
				*Other non-current assets	
				<b>*Total non-current assets</b>	
				<b>Current assets</b>	
				*Inventories	
				Biological assets	
				*Trade and other current receivables	
				*Derivative financial assets	
				*Cash and cash equivalents	
				*Other current assets	
				<b>Total current assets other than assets held for sale</b>	

Figure 9

## 5.2 Other Important Information

### 5.2.1 Auto-Subtracted Cells

During preparation of the MBRS Template, preparers need to be aware of cells that are auto-subtracted or programmed to be subtracted from the subtotals or totals. As shown in Figure 10, there will be a pre-set indication on the labels that a particular line item has been programmed to be subtracted from the subtotal or total figure.

Cash flows from (used in) financing activities			
126			
138	Repayments of borrowings		28,801,562.00
142	Dividends paid		1,800,000.00
145	<b>*Net cash flows from (used in) financing activities</b>		<b>30,601,562.00</b>
	<b>*Net increase (decrease) in cash and</b>		

This value is subtracted from Total

SOCI-NetOfTax    **SOCF-Indirect**    SOCIE    Notes-CI    Notes-Summ

Figure 10

As a caution, preparers MUST be careful when they fill in cells that are programmed as auto-subtract cells. In these circumstances, negative data must be entered without the brackets or negative symbols. Conversely, for cells not programmed to auto-subtract, a negative value should be inserted instead.

### 5.2.2 Mandatory Items

Preparers MUST be aware of mandatory items that are required by SSM to be disclosed in the MBRS Template. Mandatory items that are required to be disclosed will be marked with red asterisks on the relevant element labels as shown in Figure 11. If there are no values to be reported for these mandatory items from the Financial Statements, preparers MUST insert the figure zero "0" into the cell.

19		2017	2016
20		MYR'Actuals	MYR'Actuals
23			
24	<b>Statement of financial position</b>		
25	<b>Statement of financial position</b>		
26	<b>Assets</b>		
27	<b>Non-current assets</b>		
28	* Property, plant and equipment	661,201.00	312,218.00
29	* Investment property	7,503,139.00	7,661,515.00
30	* Biological assets	0.00	0.00
31	Right-of-use assets		

Figure 11

### 5.2.3 "See Details" Link

Users will note that there are element labels in the MBRS Template with a "See Details" link on the far right of the label. These element labels are aggregation cells and are linked to supporting sub-classification templates that contain further breakdown or analysis of information or data. Preparers will not be allowed by the system, to input data directly to cells with such links and all data entry must be done in the sub-classification templates.

As shown in Figure 12, the "See details" link of the "Cash and Cash Equivalents" line item in the Statement of Financial Position (in the MBRS Template) will direct the preparer to the relevant breakdown in the Sub-classification of Statement of Financial Position (in the MBRS Template).

2	FS-MFRS Statement of financial position, by current/non-current method		
44	<b>Current assets</b>		
45	* Inventories	90,890,172.00	83,287,797.00
46	Biological assets	0.00	0.00
49	* Trade and other current receivables	177,018,248.00	144,124,920.00
52	* Cash and cash equivalents	27,103,135.00	41,395,436.00
			<a href="#">See details</a>
			<a href="#">See details</a>
			<a href="#">See details</a>

2	FS-MFRS Sub-classification of assets, liabilities and equity, by current/non-c		
199	<b>Cash and cash equivalents</b>		
200	<b>Cash</b>		
201	Cash in hand		
202	Balances with Licensed Banks	17,103,135.00	41,395,436.00
203	<b>Total cash</b>	17,103,135.00	41,395,436.00
204	<b>Cash equivalents</b>		
205	Deposits placed with licensed banks	10,000,000.00	0.00
206	Deposit placed with other corporations		
207	Cash equivalents with other financial institutions		
208	Short-term deposits		
209	Short-term investments		
210	Other banking arrangements		
211	<b>Total cash equivalents</b>	10,000,000.00	0.00
212	Other cash and cash equivalents		
213	<b>* Total cash and cash equivalents</b>	27,103,135.00	41,395,436.00
			<a href="#">See details</a>

Figure 12

## **6 Step-by-Step Detailed Guide**

### **6.1 Creation of MBRS Template**

From the launch page of the MBRS Preparation Tool, preparers will need to select either one of three (3) submission types, namely Annual Return, Exemption Application or Financial Statements. Upon making the necessary selection, preparers will be able to view a “Filing Information” Window. Preparers will be required to fill in information as outlined in the window and details filled will determine the type of MBRS Template that will be created.

A step-by-step guide for completing the “Filing Information” Window as well as the full set of Financial Statements and Key Financial Indicators are covered in Section 6.2.1 and 6.2.2 respectively.

### **6.2 How to Fill MBRS Template**

This section provides step-by-step detailed guide along with relevant illustrations on the preparation of FS and KFI. Throughout this section, the step-by-step guide will be numbered with a letter and a number according to the filing section as reference, for example, Step A1 details instruction on the filing of a reporting entity’s company registration number in the “Filing Information” section. Each instruction will then be accompanied by an image for illustration purposes.



# **Financial Statements**

Malaysian Financial  
Reporting Standards  
MBRS Template

## 6.2.1 Financial Statements

### 6.2.1.1 MFRS

This is a step-by-step guide of how to fill in Financial Statement – Malaysian Financial Reporting Standards (“FS-MFRS”) MBRS Template.

#### 6.2.1.1.1 General

##### 6.2.1.1.1.1 Filing Information

When a preparer chooses to create an MBRS Financial Statement Template from the mTool, the program will populate a “Filing Information” window. Preparer needs to fill in all the mandatory fields. The filing information requires basic information about the company, which affects the preparation of the Financial Statements. Below are a step-by-step guide and an illustration of how the “Filing Information” window should be filled.

- A1** - Type in the company registration number. This is a mandatory field.
- A2** - Type in the full company name. This is a mandatory field.
- A3** - Type in the former name of the company, if any. This field should only be filled in if the company has changed their company name since the last financial year. Leave this field empty if the change has been reported during the last financial year to SSM or if there are no changes at all.
- A4** - Select either “Incorporated in Malaysia” or “Incorporated outside Malaysia” for the origin of the company.
- A5** - Select either “Public company” or “Private company” for the status of the company.
- A6** - Select either “Company limited by shares” or “Unlimited shares” for the type of company.
- A7** - Select either “First time preparation of financial statements” for a first year financial statement filing since incorporation, or “Subsequent preparation of financial statements” for a non-first year filing of financial statements since incorporation.
- A8** - Type in the date of company’s current financial year start date or choose the date from the “Calendar” function.
- A9** - Type in the date of company’s current financial year end date or choose the date from the “Calendar” function.
- A10** - Type in the date of company’s previous financial year start date or choose the date from the “Calendar” function.
- A11** - Type in the date of company’s previous financial year end date or choose the date from the “Calendar” function.
- A12** - Select either “Carrying on business activities” or “Not carrying on business activities” for the status of carrying on business during financial year.
- A13** - Select either “Audited” or “Unaudited” for the disclosure of financial statement audit status.
- A14** - This field will be blocked if “Audited” was selected for the disclosure of financial statement audit status. If “Unaudited” was selected instead, select either “Dormant company”, “Zero-revenue company” or “Threshold-Qualified company”.
- A15** - The selection for basis of accounting standards applied in the preparation of the financial statements will depend on the status and type of company chosen earlier. For FS-MFRS submission, select “Malaysian Financial Reporting Standards”.
- A16** - This field will only be allowed for editing if “Others” was selected at Step A15 for the basis of accounting standards applied to prepare the financial statements.

- A17** - Select either "KFI-MFRS", "FS-MFRS" or "FS-EPC". For FS-MFRS submission, select "FS-MFRS".
- A18** - Select either "Consolidated" or "Separate" for nature of financial statements.
- A19** - Select "Malaysian Ringgit (MYR)" for the description of presentation currency.
- A20** - Select the description of functional currency from the list of functional currency.
- A21** - Select either "Actuals", "In thousands", "In millions" or "In Billions" for the level of rounding used in financial statements.
- A22** - Select either "Listed", "Not-listed" or "Delisted" for the disclosure on whether company's shares are traded on any official stock exchange at the financial year ended.
- A23** - Select either "Company regulated by Bank Negara Malaysia" or "Company not regulated by Bank Negara Malaysia" for the disclosure of whether company regulated by Bank Negara Malaysia at the financial year end.
- A24** - Select either "Yes" or "No" for the description on whether company had applied for any exemption, waiver, relief or extension of time with regards to annual return or financial statements and reports from Registrar or Minister. This is in regards to whether there are any Exemption Application applied.
- A25** - Select either "Current-Noncurrent" or "Order of liquidity" for the method used for preparing Statement of Financial Position.
- A26** - Select either "Function of expense" or "Nature of expense" for the method used for preparing Statement of Profit or Loss.
- A27** - Select either "Before tax" or "After tax" for the method used for preparing Statement of Comprehensive Income, or "Not prepared" if none was prepared.
- A28** - Select either "Direct" or "Indirect" for the method used for preparing Statement of Cash Flows.
- A29** - Select either "Yes" or "No" for the disclosure on whether comparative period values are restated.
- A30** - Click "Generate Template" to create the MBRS Template.

Filing Information		
* Company registration number	139559-A	A1
* Name of company	Unique Blend Sdn. Bhd.	A2
Former name of the company		A3
* Origin of company	Incorporated in Malaysia	A4
* Status of company	Private company	A5
* Type of company	Company limited by shares	A6
* Disclosure of financial statements preparation for current submission	Subsequent preparation of financial statements	A7
* Company's current financial year start date	01/08/2016	A8
* Company's current financial year end date	31/07/2017	A9
* Company's previous financial year start date	01/08/2015	A10
* Company's previous financial year end date	31/07/2016	A11
* Status of carrying on business during the financial year	Carrying on business activities	A12
* Disclosure of financial statements audit status	Audited	A13
Audit exemption category		A14
* Basis of accounting standards applied to prepare the financial statements	Malaysian Financial Reporting Standards	A15
Disclosure of other accounting standards applied		A16
* Type of submission	FS-MFRS	A17
* Nature of financial statements	Separate	A18
* Description of presentation currency	Malaysian Ringgit (MYR)	A19
Description of functional currency	Malaysian Ringgit (MYR)	A20
* Level of rounding used in financial statements	Actuals	A21
* Disclosure on whether company's shares are traded on any official stock exchange	Not-listed	A22
* Disclosure of whether company regulated by Bank Negara Malaysia at the financial year end	Company not regulated by Bank Negara Malaysia	A23
Description on whether company had applied for any exemption, waiver, relief or extension of time with regards to annual return or financial statements and reports from Registrar or Minister	No	A24
* Method used for preparing Statement of Financial Position	Current-Noncurrent	A25
* Method used for preparing Statement of Profit or Loss	Function of expense	A26
* Method used for preparing Statement of Comprehensive Income	After tax	A27
* Method used for preparing Statement of Cash Flows	Indirect	A28
* Disclosure on whether comparative period values are restated	No	A29
* denotes mandatory items to be reported		A30
<input type="button" value="Generate Template"/> <input type="button" value="Cancel"/>		

Figure 13

After filling in the required information, click "Generate Template" and the mTool will start populating an MBRS Template, unique to the company's filing requirements. When this is done, a "Save As" window will prompt as shown in the figure below.

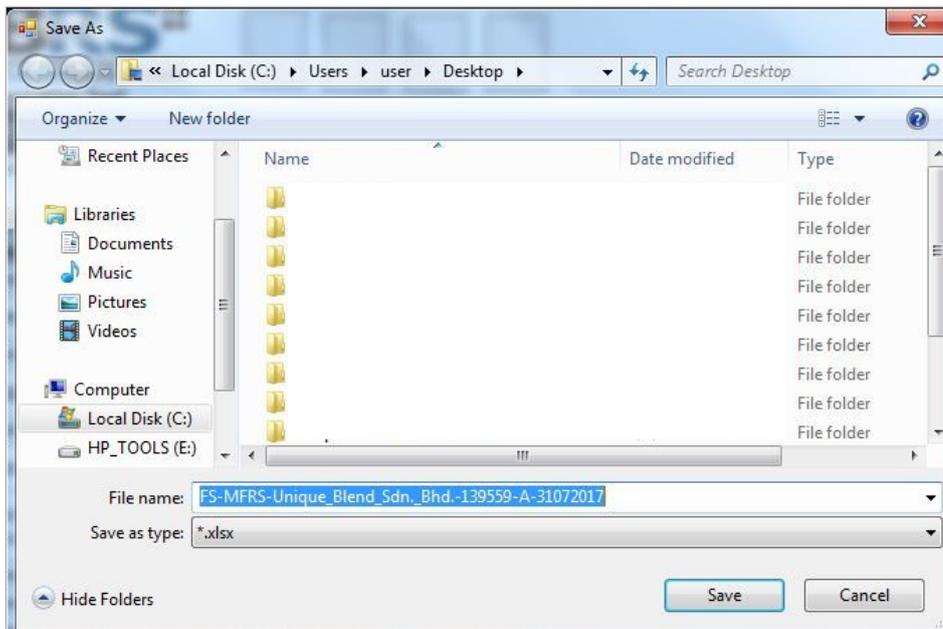


Figure 14

After saving the document, it will land on the “FI” tab. The “Filing Information” section is prepared based on information provided during the creation of the MBRS Template. Below is an illustration of a completed FI.

    	
1	Malaysian Business Reporting System <b>Preparation Tool</b>
2	<b>FS-MFRS Filing Information</b>
3	* denotes mandatory items to be reported <a href="#">Edit Filing Information</a>
9	
10	<b>Filing Information</b>
11	<b>General Filing Information</b>
12	* Company registration number: 139559-A
13	* Name of company: Unique Blend Sdn. Bhd.
14	Former name of the company
15	* Origin of company: Incorporated in Malaysia
16	* Status of company: Private company
17	* Type of company: Company limited by shares
18	* Disclosure of financial statements preparation for current submission: Subsequent preparation of financial statements
19	* Company's current financial year start date: 01/08/2016
20	* Company's current financial year end date: 31/07/2017
21	Company's previous financial year start date: 01/08/2015
22	Company's previous financial year end date: 31/07/2016
23	* Status of carrying on business during the financial year: Carrying on business activities
24	* Disclosure of financial statements audit status: Audited
25	Audit exemption category
26	* Basis of accounting standards applied to prepare the financial statements: Malaysian Financial Reporting Standards
27	Disclosure of other accounting standards applied
28	* Type of submission: FS-MFRS
29	* Nature of financial statements: Separate
30	* Description of presentation currency: Malaysian Ringgit (MYR)
31	Description of functional currency: Malaysian Ringgit (MYR)
32	* Level of rounding used in financial statements: Actuals
	<a href="#">Content Page</a> <a href="#">FI</a> <a href="#">SOF</a> <a href="#">InvInNSE</a> <a href="#">DirectorsRep</a> <a href="#">StatOfDirectors</a> <a href="#">Directo</a>

Figure 15

Preparers may edit the filing information by clicking on the “Edit Filing Information” link at the top right of the “Filing Information” tab as shown in Figure 16. A window will prompt enabling users to make changes.



Figure 16

#### 6.2.1.1.1.2 Scope of Filing

Preparers will next need to fill the “Scope of Filing” tab. The disclosure on scope of filing contains a number of sections:

- Particulars of Financial Statements and Reports;
- Nature of Business;
- Approved Application from the Registrar or Minister; and
- Changes from Subsequent XBRL Financial Statements.

The first section that must be filled is the “Particulars of Financial Statements and Reports”. Below are a step-by-step guide and illustration of how it should be filled.

- B1** - Double click on the orange cell to populate a calendar window to select the date of financial statements approved by Board of Directors. After selecting the date, click “Ok”.
- B2** - Double click on the orange cell to populate a calendar window to select the date of circulation of financial statements and reports to members. After selecting the date, click “Ok”.
- B3** - This field is mandatory for public companies. Hence, private companies may leave this field blank. Double click on the orange cell to populate a calendar window to select the date of financial statements and reports of the directors and auditors status laid in annual general meeting. After selecting the date, click “Ok”.
- B4** - Double click on the orange cell to populate a calendar window to select the date of Statutory Declaration. After selecting the date, click “Ok”.
- B5** - This field is blocked from editing as the data has been entered in “Filing Information” section. Refer to section 6.2.1.1.1.1 Filing Information on how to amend this information.
- B6** - Double click empty cell to populate the dropdown data window. Select either “Companies Act 1965 or 2016” or “Trust Companies Act 1949”.
- B7** - This field is blocked from editing as the data has been entered in “Filing Information” section. Refer to section 6.2.1.1.1.1 Filing Information on how to amend this information.

    			
1	Preparation Tool		
2	FS-MFRS Scope of filing		
9			
10	<b>Disclosure on scope of filing</b>		
11	<b>Particulars of Financial Statements and Reports</b>		
12	*Date of financial statements approved by Board of Directors	25/10/2017	B1
13	*Date of circulation of financial statements and reports to members	25/10/2017	B2
14	Date of financial statements and reports of the directors and auditors (if applicable) laid in annual general meeting		B3
15	*Date of Statutory Declaration	25/10/2017	B4
16	Disclosure on whether company's shares are traded on any official stock exchange	Not-listed	B5
17	Disclosure of the regulation applied during incorporation of the company	Companies Act 1965 or 2016	B6
18	Disclosure of whether company regulated by Bank Negara Malaysia at the financial year end	Company not regulated by Bank Negara Malaysia	B7
21	Content Page   FI   <b>SOF</b>   InvolInSE   DirectorsRep   StatOfDirectors   DirectorsBussf		

Figure 17

For the nature of business section, preparers must select a minimum of one and up to three nature of businesses relevant to the company. If the company has more than three nature of businesses, the company should select three of its most prominent businesses. Below are a step-by-step guide and illustration of how this section should be filled.

- B8 - Double click on the empty field to populate the option window to select the nature of business.

    			
1	Preparation Tool		
2	FS-MFRS Scope of filing		
21			
22			
27		*MSIC Code	*Description of business
28	<a href="#">Edit Nature of business</a>		
29	Business 1		
30	Business 2		
31	Business 3		

Figure 18

- B9 - Preparer may search the list by typing in a keyword of the company's nature of business or a specific MSIC Code for ease of searching. After typing in the keyword or MSIC Code, click "Search".
- B10 - Click on one nature of business to select and then, click "Ok".

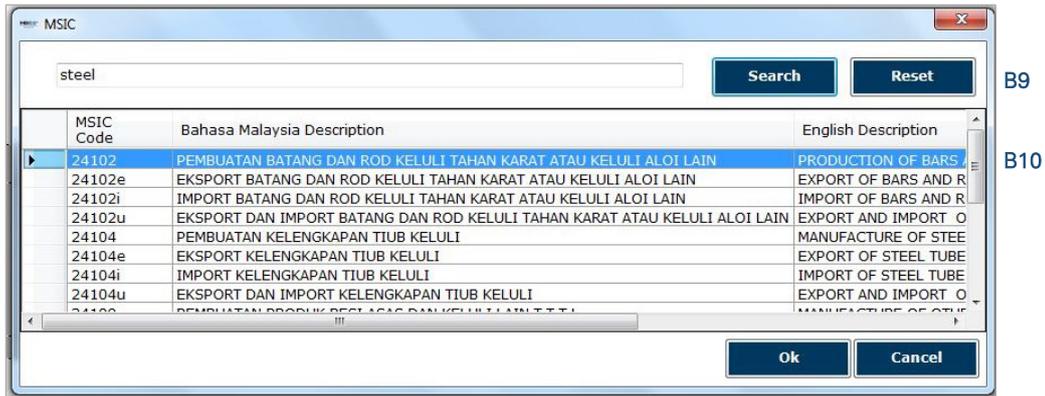


Figure 19

B11 - To select the number of nature of business, click on the “Edit Nature of business” link at the top left of the nature of business section, as shown in the figure below. It will then populate the option window to select the number of nature of business.

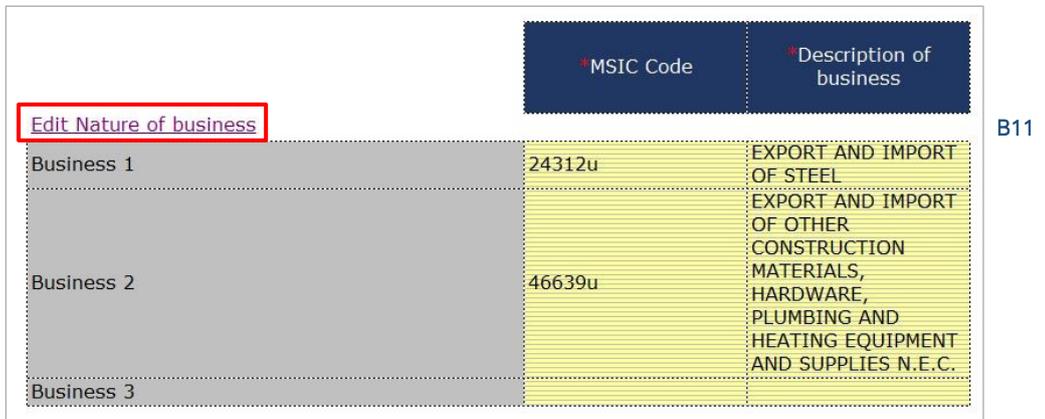


Figure 20

B12 - Select the number of nature of business required. A minimum of one and a maximum of three can be selected. After selecting, click “Apply” to save the changes.

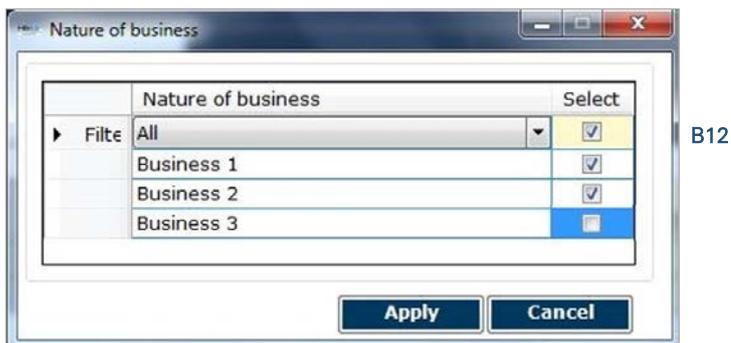


Figure 21

The next section is the “Approved Application from the Registrar or Minister”. There is no need to fill in this section as this section would have been pre-populated from the “Filing Information” window during the creation of the MBRS Template. Refer to section 6.2.1.1.1.1 Filing Information on how to amend this information. Below is an illustration.

1	    	
2	<b>Preparation Tool</b>	
2	<b>FS-MFRS Scope of filing</b>	
39		
41	<b>Approved Application From The Registrar Or Minister</b>	
42	Description on whether company had applied for any exemption, waiver, relief or extension of time with regards to annual return or financial statements and reports from Registrar or Minister	No
53	Method used for preparing Statement of Financial Position	Current-Noncurrent
54	Method used for preparing Statement of Profit or Loss	Function of expense
55	Method used for preparing Statement of Comprehensive Income	After tax
56	Method used for preparing Statement of Cash Flows	Indirect

Figure 22

The last section for Scope of Filing is the “Changes from Subsequent XBRL Financial Statements”. Preparers must select between “Yes” or “No” for each of the disclosure described. Below are a step-by-step guide and an illustration on how it should be filled.

- B13** - This field is blocked from editing as the data has been entered in “Filing Information” section. Refer to section 6.2.1.1.1.1 Filing Information on how to amend this information.
- B14** - Double click on the empty field and it will populate a dropdown option window. Select either “Yes” or “No”. After selecting, click on “Select” to save the selection made.
- B15** - Double click on the empty field and it will populate a dropdown option window. Select either “Yes” or “No”. After selecting, click on “Select” to save the selection made.
- B16** - Double click on the empty field and it will populate a dropdown option window. Select either “Yes” or “No”. After selecting, click on “Select” to save the selection made.

2	<b>FS-MFRS Scope of filing</b>		
56	Method used for preparing Statement of Cash Flows	Indirect	
57	<b>Changes From Subsequent XBRL Financial Statements Filing</b>		
58	*Disclosure on whether comparative period values are restated	No	B13
59	*Disclosure on whether opening statements changed due to changes in accounting standards	No	B14
60	*Disclosure on whether reclassification of previous financial statements changed due to changes in accounting standards	No	B15
61	*Description on whether company changed the duration of financial reporting period	No	B16
64			

Figure 23

## 6.2.1.1.2 Disclosures

### 6.2.1.1.2.1 Disclosure – Involvement in Stock Exchange

The disclosure of involvement in stock exchange is only applicable to listed companies. It is not mandatory for private companies to fill in this section. It will still be highlighted as mandatory but private companies should leave these cells blank. During validation, the unfilled cells will be prompted as “Warning” but private entities will still be allowed to generate the required MBRS Template regardless. Below are a step-by-step guide and illustration of how it should be filled.

- C1** - Double click on the orange cell to populate a calendar window to select the date of company listed in Stock Exchange. After selecting the date, click “Ok”.
- C2** - Double click on the empty field and it will populate a dropdown option window. Select either “Bursa Malaysia”, “Bursa Malaysia and foreign stock exchange” or “Listed in foreign stock exchange only” for type of exchange on which company is listed. After selecting, click on “Select” to save the selection made.
- C3** - Type in the disclosure of foreign stock exchange on which the company is listed.
- C4** - Double click on the empty field and it will populate a dropdown option window. Select either “Main Market”, “ACE Market” or “LEAP Market” for type of market listed in Bursa Malaysia. After selecting, click on “Select” to save the selection made.
- C5** - Double click on the empty field and it will populate a dropdown option window. Select either “REITs”, “i-ETFs”, “Others” or “Not applicable” for disclosure of securities listing on Shari’ah compliant Securities list. After selecting, click on “Select” to save the selection made.
- C6** - Double click on the empty cell to populate the “Note Textblock” window. Fill in the explanation of other securities listed on Shari’ah complaint Securities list. Then, click “Save” to save the data filled in.
- C7** - Double click on the orange cell to populate a calendar window to select the date of delisting shares. After selecting the date, click “Ok”.
- C8** - Double click on the empty field and it will populate a dropdown option window. Select either “Bursa Malaysia”, “Bursa Malaysia and foreign stock exchange” or “Listed in foreign stock exchange only” for type of exchange on which shares were delisted. After selecting, click on “Select” to save the selection made.
- C9** - Type in the disclosure of foreign stock exchange from which the company is delisted.

2 FS-MFRS Disclosure - Involvement in Stock Exchange	
3	* denotes mandatory items to be reported
9	
10	<b>Disclosure on involvement in stock exchange</b>
11	*Date of company listed in Stock Exchange
12	*Type of exchange on which company is listed
13	Disclosure of foreign stock exchange
14	Type of market listed in Bursa Malaysia
15	*Disclosure of securities listing on Shari’ah compliant Securities list
16	Explanation of other securities listed on Shari’ah compliant Securities list
17	Date of delisting of shares
18	Type of exchange from which shares were delisted
19	Disclosure of foreign stock exchange which the company were delisted

C1  
C2  
C3  
C4  
C5  
C6  
C7  
C8  
C9

Figure 24

### 6.2.1.1.2.2 Disclosure – Director’s Report

Preparers need to file the disclosure on Director’s Report in the MBRS Template, which is similar to the disclosure in a typical set of statutory Financial Statements. Preparers MUST include a full Director’s Report in the text block and MUST also fill in the subsequent mandatory fields. However, preparers must note that, if the Director’s Report are signed by two directors, relevant details of the second signee MUST be provided. Failure to fill in the details of the second signee will prompt a validation error during the generation of XBRL File. Below is a step-by-step guide and illustration of how it should be filled.

- D1** - Double click on the text block data cell on row 12 to populate the “Note Textblock” window. Fill in the Director’s report as per the company financial statements and click “Save”. A signed copy of the Director’s report is not required to be submitted.

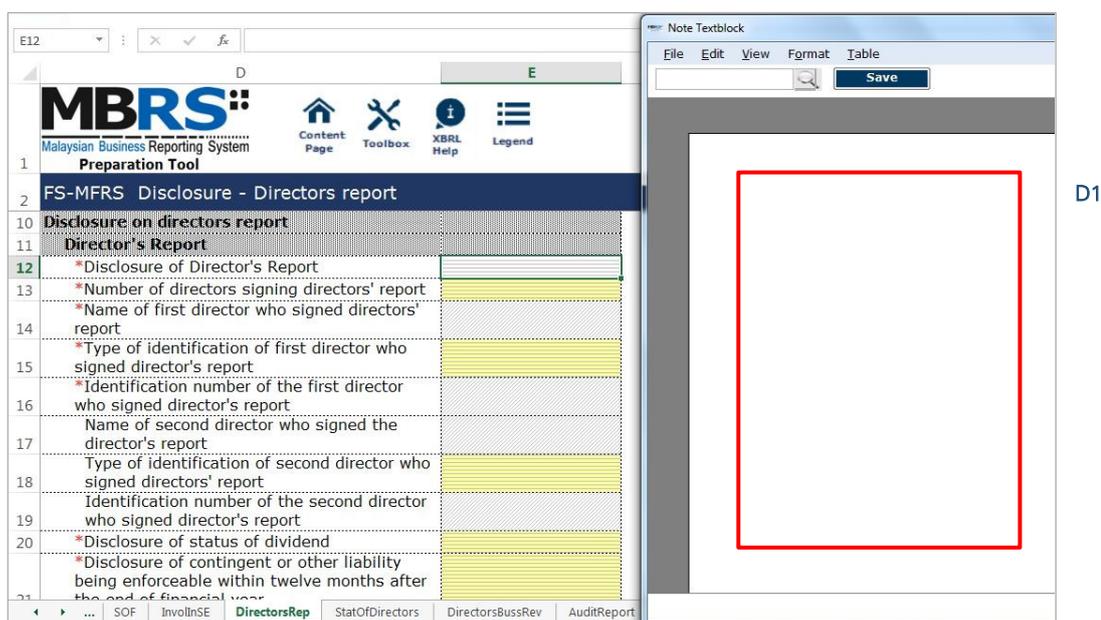


Figure 25

- D2** - Upon saving the action done in Step D1, it will show as “[Text block added]” on the cell.
- D3** - Double click on the empty field and it will populate a dropdown option window. Select either “1” or “2” for the number of directors signing director’s report. After selecting, click on “Select” to save the selection made.
- D4** - Type in the full name of the first director who signed director’s report.
- D5** - Double click on the empty field and it will populate a dropdown option window. Select the type of identification of the first director who signed director’s report and click “Select” to save the selection made.
- D6** - Type in the identification number of the first director who signed the director’s report. The data typed in must be a string data. This means that no space or symbol should be added in between the data.
- D7** - Type in the full name of the second director who signed director’s report. This field MUST be filled in if “2” was selected at Step D3.
- D8** - Double click on the empty field and it will populate a dropdown option window. Select the type of identification of the second director who signed director’s report and click “Select” to save the selection made. This field MUST be filled in if “2” was selected at Step D3.
- D9** - Type in the identification number of the second director who signed the director’s report. The data typed in must be a string data. This means that no space or symbol should be added in between the data. This field MUST be filled in if “2” was selected at Step D3.

- D10** - Double click on the empty field and it will populate a dropdown option window. Select the disclosure of status of dividend. Then, click "Select" to save the selection.
- D11** - Double click on the empty field and it will populate a dropdown option window. Select either "Yes" or "No" for the disclosure of contingent or other liability being enforceable within twelve months after the end of the financial year.
- D12** - Double click on the empty field and it will populate a dropdown option window. Select either "Yes" or "No" for the disclosure of occurrence of any substantial, material or unusual in nature items, transactions or events.
- D13** - Double click on the empty field and it will populate a dropdown option window. Select either "Yes" or "No" for the disclosure of directors received or become entitled to receive other benefits by reason of contract made by company or related corporation.
- D14** - Double click on the orange cell to populate a calendar window to select the date of signing director's report. After selecting the date, click "Ok".

    		
1	Malaysian Business Reporting System <b>Preparation Tool</b>	
2	<b>FS-MFRS Disclosure - Directors report</b>	
10	<b>Disclosure on directors report</b>	
11	<b>Director's Report</b>	
12	*Disclosure of Director's Report	[Text block added]
13	*Number of directors signing directors' report	2
14	*Name of first director who signed directors' report	Au Ka Ching
15	*Type of identification of first director who signed director's report	MyKad
16	*Identification number of the first director who signed director's report	600510088068
17	Name of second director who signed the director's report	Kwok Fu Xing
18	Type of identification of second director who signed directors' report	MyKad
19	Identification number of the second director who signed director's report	570207058065
20	*Disclosure of status of dividend	Recommended
21	*Disclosure of contingent or other liability being enforceable within twelve months after the end of financial year	No
22	*Disclosure of occurrence of any substantial, material or unusual in nature items, transactions or events	No
23	*Disclosure of directors received or become entitled to receive other benefits by reason of contract made by company or related corporation	No
24	*Date of signing director's report	25/10/2017

Navigation: < > ... **DirectorsRep** StatOfDirectors DirectorsBussRev AuditReport

Figure 26

### 6.2.1.1.2.3 Disclosure – Statement by Directors

Similar to the disclosure in a typical set of annual Financial Statements, preparers need to file the disclosure on Statement by Directors in the MBRIS Template. Preparers must include the full Statement by Directors and Statutory Declaration in textblock and MUST also fill in the subsequent mandatory fields. However, preparers must note that, if the Statement by Directors are signed by two directors, relevant details of the second signee MUST be provided. Failure to fill in the details of the second signee will prompt a validation error during the generation of XBRL File. Below are a step-by-step guide and illustration of how it should be filled.

- E1** - Double click on the text block data cell on row 12 to populate the “Note Textblock” window. Fill in the Statement by Directors and Statutory Declaration as per the company financial statements and click “Save”. Upon saving, it will show as “[Text block added]” on the cell.
- E2** - Double click on the empty field and it will populate a dropdown option window. Select either “Yes” or “No” for the disclosure of directors opinion that the financial statements or consolidated financial statements are drawn up in accordance with approved accounting standards and reflect true and give true and fair view of financial position and performance of the company and the group. Then, click “Select” to save the selection made.
- E3** - Double click on the empty field and it will populate a dropdown option window. Select either “1” or “2” for the number of directors signing Statement by Directors. After selecting, click on “Select” to save the selection made.
- E4** - Type in the full name of the first director who signed Statement by Directors.
- E5** - Double click on the empty field and it will populate a dropdown option window. Select either “Primarily responsible for financial management of the company” or “Not primarily responsible for financial management of the company” for the disclosure whether the first director is also primarily responsible for financial management of the company.
- E6** - Double click on the empty field and it will populate a dropdown option window. Select the type of identification of the first director who signed Statement by Directors and click “Select” to save the selection made.
- E7** - Type in the identification number of the first director who signed the Statement by Directors. The data typed in must be a string data. This means that no space or symbol should be added in between the data.
- E8** - Type in the full name of the second director who signed Statement by Directors. This field MUST be filled in if “2” was selected at Step E3.
- E9** - Double click on the empty field and it will populate a dropdown option window. Select either “Primarily responsible for financial management of the company” or “Not primarily responsible for financial management of the company” for the disclosure whether the second director is also primarily responsible for financial management of the company. This field MUST be filled in if “2” was selected at Step E3.
- E10** - Double click on the empty field and it will populate a dropdown option window. Select the type of identification of the second director who signed Statement by Directors and click “Select” to save the selection made.
- E11** - Type in the identification number of the second director who signed the Statement by Directors. The data typed in must be a string data. This means that no space or symbol should be added in between the data.
- E12** - Type in the full name of other person primarily responsible for financial management of the company, if any. Leave this field empty if there is no other person primarily responsible for financial management of the company.

- E13** - Double click on the empty field and it will populate a dropdown option window. Select the type of identification of the other person primarily responsible for financial management of the company and click "Select" to save the selection made. This field MUST be filled in only if Step E12 was filled in.
- E14** - Type in the identification number of the other person primarily responsible for financial management of the company. The data typed in must be a string data. This means that no space or symbol should be added in between the data. This field MUST be filled in only if Step E12 was filled.
- E15** - Double click on the orange cell to populate a calendar window to select the date of signing statement by directors. After selecting the date, click "Ok".

1 MBRS Malaysian Business Reporting System Preparation Tool		Content Page	Toolbox	XBRL Help	Legend
2	<b>FS-MFRS Disclosure - Statement by directors</b>				
3	* denotes mandatory items to be reported				
10	<b>Disclosure on statement by directors</b>				
11	<b>Statement by Directors</b>				
12	*Disclosure of Statement by Directors	[Text block added]			E1
13	*Disclosure of directors opinion that the financial statements or consolidated financial statements are drawn up in accordance with approved accounting standards and reflect true and give true and fair view of financial position and performance of the company and the group	Yes			E2
14	*Number of directors signing Statement by Directors	2			E3
15	*Name of first director who signed Statement by Directors	Au Ka Ching			E4
16	*Disclosure whether the first director is also primarily responsible for financial management of the company	Not primarily responsible for financial management of the company			E5
17	*Type of identification of first director who signed Statement by Directors	MyKad			E6
18	*Identification number of the first director who signed Statement by Directors	600510088068			E7
19	Name of second director who signed Statement by Directors	Kwok Fu Xing			E8
20	Disclosure whether the second director is also primarily responsible for financial management of the company	Primarily responsible for financial management of the company			E9
21	Type of identification of second director who signed Statement by Directors	MyKad			E10
22	Identification number of second director who signed Statement by Directors	570207058065			E11
23	Name of other person primarily responsible for financial management of the company				E12
24	Type of identification of other person primarily responsible for financial management of the company				E13
25	Identification number of other person primarily responsible for financial management of the company				E14
26	Date of signing statement by directors	25/10/2017			E15
29	Content Page   FI   SOF   InvInNSE   DirectorsRep   <b>StatOfDirectors</b>   DirectorsBuss ...				

Figure 27

#### 6.2.1.1.2.4 Disclosure – Director’s Business Review

Disclosure on director’s business review is optional under the CA 2016. Hence, it is not made mandatory to be disclosed for filing purposes. However, SSM has made it mandatory for companies to provide their number of employees as of the end of each financial year. Below are a step-by-step guide and illustration on how it should be filled.

- F1** - Double click on the text block data cell to populate the "Note Textblock" window. Fill in the disclosure of statement of directors for business review. Then, click "Save" to save the data filled in. Upon saving, it will show as "[Text block added]" on the cell. Leave this cell empty if there are no disclosure.
- F2** - Double click on the empty field and it will populate a dropdown option window. Select the disclosure of business review either on environment, employees or social and community issues. And click "Select" to save the selection. Leave this cell empty if there are no disclosure.
- F3** - Type in the number of employees as of the current financial year ended. This field MUST be filled.

    	
1	Malaysian Business Reporting System Preparation Tool
2	<b>FS-MFRS Disclosure - Director business review</b>
3	* denotes mandatory items to be reported
9	
10	<b>Disclosure on directors business review</b>
11	Disclosure of statement by directors for business review
12	Disclosure of business review either on environment, employees or social and community issues
13	<b>Details of company's employees</b>
14	*Number of employees 200
17	

F1  
F2  
F3

Content Page | FI | SOF | InvollnSE | DirectorsRep | StatOfDirectors | **DirectorsBus**

Figure 28

#### 6.2.1.1.2.5 Disclosure – Auditor’s Report to Members

Disclosure on auditor’s report is mandatory if the company’s Financial Statements is audited. Hence, if the preparer has selected “Audited” as the disclosure of audit status while filling in the “Filing Information”, the mandatory fields MUST be filled as shown in the figure below. A copy of signed Audited Report MUST be attached on mPortal during the FS filing submission to SSM on mPortal.

- G1** - Double click on the text block data cell to populate the “Note Textblock” window. Fill in the disclosure of auditor’s report to members as per the company financial statements and click “Save”. Upon saving, it will show as “[Text block added]” on the cell.
- G2** - Double click on the empty field and it will populate a dropdown option window. Select the type of auditor’s opinion. Then, click “Select” to save the selection made.
- G3** - Double click on the orange cell to populate a calendar window to select the date of signing auditor’s report. After selecting the date, click “Ok”.
- G4** - Type in the license number of auditor. Insert only the first four digit from the full auditor’s license number. For example, 0981/99/88(J/PH).
- G5** - Type in the full name of auditor signing the report.
- G6** - Type in the registration number of audit firm. Insert the full audit firm’s number without spacing. For example, AF0601.
- G7** - Type in the name of audit firm.
- G8** - Type in the first address line of the audit firm.
- G9** - Type in the second address line of the audit firm, if applicable.
- G10** - Type in the third address line of the audit firm, if applicable.
- G11** - Type in the postcode of the audit firm’s address. Data typed in MUST be number data. It can be validated as an error if this cell contains anything other than numbers.
- G12** - Type in the town the audit firm is situated in.
- G13** - Double click on the empty field and it will populate a dropdown option window. Select the state. Then, click “Select” to save the selection made.

    	
1	Malaysian Business Reporting System Preparation Tool
2	FS-MFRS Disclosure - Auditors report to members
3	* denotes mandatory items to be reported
9	
10	<b>Disclosure on auditors report to members</b>
11	<b>Auditor's report</b>
12	Disclosure of auditor's report to members [Text block added] G1
13	*Type of auditor's opinion Unmodified opinion G2
14	*Date of signing auditor's report 25/10/2017 G3
15	<b>Auditors information</b>
16	<b>Details of auditors signing report</b>
17	*License number of auditor 0981 G4
18	Name of auditor signing report Lau Dak Wah G5
19	<b>Details of audit firm</b>
20	*Registration number of audit firm AF0601 G6
21	Name of audit firm Crown PLT G7
22	<b>Detailed address of audit firm</b>
23	*Address line 1 No. 1, Crown Avenue G8
24	Address line 2 Crown Tower G9
25	Address line 3 G10
26	*Postcode 46000 G11
27	*Town Petaling Jaya G12
28	*State SELANGOR G13
29	

Figure 29

### 6.2.1.1.3 Statements

For Statement of Financial Position ("SOFP"), the type of statement that is populated will either be Statement of Financial Position – Current/Non-current Method or Statement of Financial Position – Order of Liquidity depending on the information filled in the "Filing Information" window. The relevant sub-classification will be populated according to either type of Statement of Financial Position as shown below.

- Statement of Financial Position – Current/Non-current Method and Sub-classification of Assets, Liabilities and Equity – Current/Non-current Method OR
- Statement of Financial Position – Order of Liquidity and Sub-classification of Assets, Liabilities and Equity – Order of Liquidity.

Similar for Statement of Profit or Loss ("SOPL"), the type of statement that is populated will either be Statement of Profit or Loss – by Function of Expense or Statement of Profit or Loss – by Nature of Expense. The relevant analysis of profit or loss is populated according to either type of Statement of Profit or Loss as shown below.

- Statement of Profit or Loss – by Function of Expenses and Analysis of Profit or Loss – by Function of Expenses OR
- Statement of Profit or Loss – by Nature of Expenses and Analysis of Profit or Loss – by Nature of Expenses.

And for Statements of Comprehensive Income (“SOCI”) (if applicable) and Statement of Cash Flows (“SOCF”), either one type of each statement will be populated according to the filing information provided in the earlier stage.

- Statement of Comprehensive Income – After tax OR  
Statement of Comprehensive Income – Before tax;
- Statement of Cash Flows – Direct OR  
Statement of Cash Flows – Indirect.

For the purpose of illustration, only one type of the SOFP, SOPL, its respective sub-classification and analysis of profit or loss, SOCI (if any) and SOCF will be shown below. Method of preparation and filling in of data should be the same. Only the nature of concepts will differ.

#### ***6.2.1.1.3.1 Statement of Financial Position – Current/Non-current Method***

Most of the element labels in the SOFP will be linked to the sub-classification tab for the purpose of providing breakdowns. The line items in blue are total data, which means that these are subtotals to the breakdown of element labels in the sub-classification tab and they cannot be edited.

Below is an illustration of a completed financial position. An illustration of how element labels are linked to the sub-classification tab will be shown in the next section.

- H1** - For fields that are denoted as mandatory, a figure MUST be filled in these fields. Hence, if there are no figure to be disclosed by the company for these concepts, type in zero (“0”) into the cell.
- H2** - For non-mandatory fields, if there are no figures to be disclosed, preparers may leave these fields empty.



78	*Derivative financial liabilities	0.00	0.00	<a href="#">See details</a>
80	<b>Total non-current liabilities</b>	0.00	0.00	
81	<b>Current liabilities</b>			
82	*Borrowings	181,244,290.00	174,815,438.00	<a href="#">See details</a>
84	*Employee benefit liabilities	0.00	0.00	<a href="#">See details</a>
85	*Provisions	0.00	0.00	<a href="#">See details</a>
86	Current tax liabilities	3,713,671.00	290,473.00	
87	*Trade and other current payables	21,068,624.00	26,420,037.00	<a href="#">See details</a>
89	*Derivative financial liabilities	0.00	0.00	<a href="#">See details</a>
91	<b>Total current liabilities other than liabilities held for sale</b>	206,026,585.00	201,525,948.00	
92	*Liabilities included in disposal groups classified as held for sale	0.00	0.00	
93	<b>*Total current liabilities</b>	206,026,585.00	201,525,948.00	
94	<b>*Total liabilities</b>	206,026,585.00	201,525,948.00	
95	<b>*Total equity and liabilities</b>	304,333,474.00	277,806,898.00	
98				

[SOFP-CuNonCu](#) | SOFP-Sub-CuNonCu | SOPL-Function | SOPL-Analysis-Function

Figure 30

As mentioned in section 5.1 Mapping of Element Labels, for many-to-one concept mapping and mapping of concepts to "Others", preparer MUST include a footnote to indicate what the aggregated figures are and what "Others" includes.

#### 6.2.1.1.3.2 Sub-classification of Assets, Liabilities and Equity – Current/Non-current Method

The element labels in this tab are the breakdowns for corresponding labels in the SOFP. The breakdown for the element label "Property, plant and equipment" in the sub-classification tab, is shown in Figure 31. The "See details" link of this concept in the SOFP links to the sub-classification of total property, plant and equipment and vice versa. Repeat the steps done to fill in the sub-classification of "Property, plant and equipment", for the rest of the element labels in the SOFP.

- 11 - At the SOFP tab, click the "See details" link of property, plant and equipment. It will go to the sub-classification section for property, plant and equipment. Now, move on to the Step 12.

2	<b>FS-MFRS Statement of financial position, by current/non-current method</b>			
23				
24	<b>Statement of financial position</b>			
25	<b>Statement of financial position</b>			
26	<b>Assets</b>			
27	<b>Non-current assets</b>			
28	*Property, plant and equipment	661,201.00	312,218.00	<a href="#">See details</a> 11
29	*Investment property	7,503,139.00	7,661,515.00	<a href="#">See details</a>
30	*Biological assets	0.00	0.00	

Figure 31

- 12 - After clicking the link as per Step 11, it will go to the subtotal cell of property, plant and equipment in the sub-classification tab. Fill in the sub-classifications of property, plant and equipment, in the cells above the subtotal row 59.

FS-MFRS Sub-classification of assets, liabilities and equity, by current/non-current method			
24	Statement on sub-classification of assets, liabilities and equity		
25	Statement on sub-classification of assets, liabilities and equity		
26	Sub-classification of assets, liabilities and equity		
27	Property, plant and equipment		
28	Land and buildings		
29	Land		
30	Freehold land		
31	Long term leasehold land		
32	Short term leasehold land		
33	<b>Total land</b>	0.00:	0.00
34	Buildings		
35	Building on freehold land		
36	Building on long term leasehold land		
37	Building on short term leasehold land		
38	Leased properties		
39	<b>Total buildings</b>	0.00:	0.00
40	<b>Total land and buildings</b>	0.00:	0.00
41	Vehicles		
42	Vessels		
43	Aircraft		
44	Motor vehicles	89,167.00:	125,167.00
45	Other vehicles		
46	<b>Total vehicles</b>	89,167.00:	125,167.00
47	Machinery		
48	Plant and equipment	0.00:	12,893.00
49	Office equipment, fixture and fittings		
50	Computer software and hardware		
51	Bearer plants		
52	Infrastructure and site facilities		
53	Mining assets		
54	Oil and gas assets		
55	Tangible exploration and evaluation assets		
56	Telecommunication equipments		
57	Construction in progress/Asset work-in progress	404,221.00:	0.00
58	Other property, plant and equipment	167,813.00:	174,158.00
59	<b>*Total property, plant and equipment</b>	661,201.00:	312,218.00

Figure 32

The blue cells refer to total data which are programmed to auto sum the figures of that particular breakdown.

After tagging/mapping and filling in all detailed analysis and information on the relevant concepts, preparers may hide all untagged row using the "Untagged Row" function, to avoid confusion when revisiting the sub-classification statement. This means that all rows that were not used will be hidden and only those sub-classifications filled in will be seen. Below is an illustration of a sub-classification statement after hiding all untagged rows.

2		FS-MFRS Sub-classification of assets, liabilities and equity, by current/non-current method	
19		2017	2016
20		MYR'Actuals	MYR'Actuals
23			
24	Statement on sub-classification of assets, liabilities and equity		
25	Statement on sub-classification of assets, liabilities and equity		
26	Sub-classification of assets, liabilities and equity		
27	Property, plant and equipment		
41	Vehicles		
44	Motor vehicles	89,167.00	125,167.00
46	<b>Total vehicles</b>	<b>89,167.00</b>	<b>125,167.00</b>
48	Plant and equipment	0.00	12,893.00
57	Construction in progress/Asset work-in progress	404,221.00	0.00
58	Other property, plant and equipment	167,813.00	174,158.00
59	<b>*Total property, plant and equipment</b>	<b>661,201.00</b>	<b>312,218.00</b>
60	Investment property		
61	Investment properties completed, at fair value		
62	Freehold land and building	670,000.00	670,000.00
63	Leasehold land and building	6,833,139.00	6,991,515.00
64	<b>Total investment properties completed, at fair value</b>	<b>7,503,139.00</b>	<b>7,661,515.00</b>
69	<b>*Total investment properties</b>	<b>7,503,139.00</b>	<b>7,661,515.00</b>
70	Biological assets		
71	Consumable biological assets	0.00	0.00
72	Bearer biological assets	0.00	0.00
73	<b>*Total biological assets</b>	<b>0.00</b>	<b>0.00</b>
90	Investments in subsidiaries		
91	Unquoted shares, net of impairment losses	0.00	117,750.00
97	<b>*Total investment in subsidiaries</b>	<b>0.00</b>	<b>117,750.00</b>
150	Inventories		
153	Finished goods	90,890,172.00	83,287,797.00
156	<b>*Total inventories</b>	<b>90,890,172.00</b>	<b>83,287,797.00</b>
157	Trade and other current receivables		
158	Current trade receivables		
159	Trade receivables	78,121,372.00	99,332,116.00
164	Trade receivables due from joint ventures	294,464.00	340,541.00
165	Trade receivables due from other related parties	1,989,001.00	2,756,383.00
168	<b>Total current trade receivables</b>	<b>80,404,837.00</b>	<b>102,429,040.00</b>
169	Other current receivables		
170	Other current receivables due from related parties		
171	Other receivables due from holding company	86,476,217.00	24,193,647.00
175	Other receivables due from other related parties	0.00	11,000.00
176	<b>Total other current receivables due from related parties</b>	<b>86,476,217.00</b>	<b>24,204,647.00</b>
177	Current prepayments and current accrued income		
178	Prepayments	1,435,715.00	1,345,407.00
180	<b>Total current prepayments and current accrued income</b>	<b>1,435,715.00</b>	<b>1,345,407.00</b>
181	Current non-trade receivables		
183	Deposits	24,433.00	29,233.00
186	Other current non-trade receivables	8,677,046.00	16,116,593.00
187	<b>Total current non-trade receivables</b>	<b>8,701,479.00</b>	<b>16,145,826.00</b>
188	<b>Total other current receivables</b>	<b>96,613,411.00</b>	<b>41,695,880.00</b>
189	<b>*Total trade and other current receivables</b>	<b>177,018,248.00</b>	<b>144,124,920.00</b>

199	<b>Cash and cash equivalents</b>		
200	<b>Cash</b>		
202	Balances with Licensed Banks	17,103,135.00	41,395,436.00
203	<b>Total cash</b>	<b>17,103,135.00</b>	<b>41,395,436.00</b>
204	<b>Cash equivalents</b>		
205	Deposits placed with licensed banks	10,000,000.00	0.00
211	<b>Total cash equivalents</b>	<b>10,000,000.00</b>	<b>0.00</b>
213	<b>*Total cash and cash equivalents</b>	<b>27,103,135.00</b>	<b>41,395,436.00</b>
214	<b>Other non-current assets</b>		
217	Other non-current assets	140,000.00	140,000.00
218	<b>*Total other non-current assets</b>	<b>140,000.00</b>	<b>140,000.00</b>
219	<b>Issued capital</b>		
220	Capital from ordinary shares	12,000,000.00	12,000,000.00
223	<b>*Total issued capital</b>	<b>12,000,000.00</b>	<b>12,000,000.00</b>
356	<b>Current borrowings</b>		
357	<b>Current secured bank loans received and current portion of non-current secured bank loans received</b>		
358	Bankers' acceptance	138,864,000.00	115,044,000.00
360	Trade financing facilities	35,400,510.00	50,257,773.00
367	Other secured bank loans received	6,979,780.00	9,513,665.00
368	<b>Total current secured bank loans received and current portion of non-current secured bank loans received</b>	<b>181,244,290.00</b>	<b>174,815,438.00</b>
402	<b>Total current borrowings</b>	<b>181,244,290.00</b>	<b>174,815,438.00</b>
421	<b>Trade and other current payables</b>		
422	<b>Current trade payables</b>		
423	Trade payables	4,762,582.00	7,188,949.00
425	Trade payables due to holding company	34,594.00	18,358.00
429	Trade payables due to other related parties	12,450,845.00	13,123,888.00
431	<b>Total current trade payables</b>	<b>17,248,021.00</b>	<b>20,331,195.00</b>
432	<b>Other current payables</b>		
433	<b>Other current payables due to related parties</b>		
435	Other payables due to subsidiaries	0.00	105,071.00
439	<b>Total other current payables due to related parties</b>	<b>0.00</b>	<b>105,071.00</b>
440	<b>Other payables due to non-controlling interests</b>		
444	<b>Total other payables due to non-controlling interests</b>	<b>0.00</b>	<b>0.00</b>
445	<b>Current non-trade payables</b>		
446	Accruals	1,661,277.00	2,238,432.00
449	Deposits and advanced billings	275,832.00	275,832.00
453	Other current non-trade payables	1,883,494.00	3,469,507.00
454	<b>Total current non-trade payables</b>	<b>3,820,603.00</b>	<b>5,983,771.00</b>
455	<b>Total other current payables</b>	<b>3,820,603.00</b>	<b>6,088,842.00</b>
456	<b>*Total trade and other current payables</b>	<b>21,068,624.00</b>	<b>26,420,037.00</b>
474			

Figure 33

And as mentioned in section 5.1 Mapping of Element Labels, for many-to-one concept mapping and mapping of concepts to "Others", preparer MUST include a footnote to indicate what the aggregated figures are and what "Others" includes.

#### 6.2.1.1.3.3 Statement of Profit or Loss – by Function of Expenses

Most of the element labels in the Statement of Profit or Loss will be linked to the Analysis of Profit or Loss tab for its breakdown. The line items in blue are total data, which are subtotals to the breakdown of element labels in the Analysis of Profit or Loss tab and they cannot be edited.

Below is an illustration of a completed Statement of Profit or Loss. An illustration of how element labels are linked to the Analysis of Profit or Loss will be shown in the next section.

- J1** - For fields that are denoted as mandatory, a figure must be filled. Hence, if there are no figure to be disclosed by the company for these concepts, type in zero ("0") into the cell.
- J2** - For non-mandatory fields, if there are no figures to be disclosed, preparers may leave these fields empty.

2 FS-MFRS Statement of profit or loss, by function of expense				
10 Disclosure on statement of profit or loss				
		2017	2016	
		MYR Actuals	MYR Actuals	
24 <b>Statement of Profit or Loss</b>				
25 <b>Statement of profit or loss</b>				
26 <b>Continuing operations</b>				
27	*Revenue	507,662,467.00	571,295,734.00	<a href="#">See details</a>
28	*Cost of sales	452,852,206.00	532,637,909.00	<a href="#">See details</a>
29	<b>*Gross profit</b>	<b>54,810,261.00</b>	<b>38,657,825.00</b>	
30	*Other income	3,183,596.00	37,378,586.00	<a href="#">See details</a>
31	Selling and distribution expenses	11,854,492.00	15,994,312.00	
32	*Administrative expenses	5,041,842.00	6,965,654.00	
33	Research and development expense			
34	*Other expenses	1,614,814.00	1,325,716.00	<a href="#">See details</a>
35	<b>Profit (loss) from operating activities</b>	<b>39,482,709.00</b>	<b>51,750,729.00</b>	
36	*Finance income	0.00	0.00	<a href="#">See details</a>
37	*Finance costs	7,955,474.00	9,370,154.00	
38	Share of profit (loss) of associates and joint ventures accounted for using equity method			
39	Fair valuation gain (loss) arising from distribution of non-cash assets to owners			
40	<b>*Profit (loss) before tax</b>	<b>31,527,235.00</b>	<b>42,380,575.00</b>	
41	*Tax expense	7,701,296.00	2,045,005.00	
42	Contribution of zakat			
43	<b>*Profit (loss) from continuing operations</b>	<b>23,825,939.00</b>	<b>40,335,570.00</b>	
44 <b>Discontinued operations</b>				
45	Profit (loss) from discontinued operations, net of tax			
46	<b>*Profit (loss)</b>	<b>23,825,939.00</b>	<b>40,335,570.00</b>	<a href="#">See details</a>
47 <b>Profit (loss), attributable to</b>				
48	Profit (loss), attributable to owners of parent	23,825,939.00	40,335,570.00	
49	Profit (loss) attributable to equity other components			
50	Profit (loss), attributable to non-controlling interests			
51	<b>*Total profit (loss)</b>	<b>23,825,939.00</b>	<b>40,335,570.00</b>	<a href="#">See details</a>
52 <b>Earnings per share</b>				
53 <b>Basic earnings per share</b>				
54	Basic earnings (loss) per share from continuing operations			
55	Basic earnings (loss) per share from discontinued operations			
56	<b>Total basic earnings (loss) per share</b>	<b>0.0000</b>	<b>0.0000</b>	
57 <b>Diluted earnings per share</b>				
58	Diluted earnings (loss) per share from continuing operations			
59	Diluted earnings (loss) per share from discontinued operations			
60	<b>Total diluted earnings (loss) per share</b>	<b>0.0000</b>	<b>0.0000</b>	

J1  
J2

Figure 34

As mentioned in section 5.1 Mapping of Element Labels, for many-to-one concept mapping and mapping of concepts to "Others", preparers MUST include a footnote to indicate what the aggregated figures are and what "Others" includes.

#### 6.2.1.1.3.4 Analysis of Profit or Loss – by Function of Expense

The concepts in this statement are the breakdowns for the element labels in the SOPL. The breakdown for the element label "Revenue" in the SOPL, is shown in Figure 36. The "See details" link of this element label in the SOPL links to the breakdowns of "Revenue" in analysis of profit or loss tab and vice versa. Repeat the steps done to fill in the breakdowns of "Revenue" for the rest of the element labels in the SOPL.

- K1 - At the SOPL tab, click the "See details" link of "Revenue". It will go to the breakdown section for revenue. Now, move on to the Step K2.

2 FS-MFRS Statement of profit or loss, by function of expense			
19		2017	2016
20		MYR'Actuals	MYR'Actuals
24	Statement of Profit or Loss		
25	Statement of profit or loss		
26	Continuing operations		
27	*Revenue	507,662,467.00	571,295,734.00
28	*Cost of sales	452,852,206.00	532,637,909.00
29	*Gross profit	54,810,261.00	38,657,825.00

Figure 35

- K2 - After clicking the link as per Step K1, it will go to the subtotal cell of revenue in the analysis of profit or loss tab. Fill in the breakdowns of revenue in the cells above the subtotal row 60.

2 FS-MFRS Analysis of profit or loss, by function of expense			
19		2017	2016
20		MYR'Actuals	MYR'Actuals
24	Analysis of profit or loss		
25	Statement of profit or loss		
26	Revenue		
27	Revenue from sale of goods		
28	Revenue from sale of broadband and telecommunication		
29	Revenue from property development		
30	Revenue from construction contracts		
31	Revenue from clean water, treatment and disposal of waste water		
32	Revenue from sale of food and beverage		
33	Revenue from sale of agricultural produce		
34	Revenue from sale of oil and gas products		
35	Revenue from sale of other goods	507,662,467.00	571,295,734.00
36	Total revenue from sale of goods	507,662,467.00	571,295,734.00
37	Revenue from rendering of services		
38	Revenue from rendering of entertainment services		
39	Revenue from rendering of telecommunication services		
40	Revenue from rendering of transport services		
41	Revenue from rendering of information technology services		
42	Revenue from rendering of educational services		
43	Revenue from rendering of healthcare services		
44	Revenue from rendering of shipping and shipping related services		
45	Revenue from rendering of other services		

46	<b>Total revenue from rendering of services</b>	0.00	0.00	
47	<b>Interest income</b>			
48	Interest income on loans, advances and financing			
49	Interest income on other financial assets			
50	<b>Total interest income</b>	0.00	0.00	
51	<b>Other fee and commission income</b>			
52	Gross brokerage and other charges			
53	Underwriting commissions and fund management income			
54	Other fee and commission income			
55	<b>Total other fee and commission income</b>	0.00	0.00	
56	Dividend income			
57	Rental income			
58	Royalty income			
59	Other revenue			
60	<b>*Total revenue</b>	507,662,467.00	571,295,734.00	<a href="#">See details</a> K2
				SOPL-Analysis-Function

Figure 36

After tagging/mapping and filling in all detailed analysis and information on the relevant element labels breakdown, preparers may hide all untagged rows using the "Untagged Row" function, to avoid confusion when revisiting the Analysis of Profit or Loss tab. Below is an illustration of the Analysis of Profit or Loss tab after hiding all untagged rows.

2	FS-MFRS Analysis of profit or loss, by function of expense			
19		2017	2016	
20		MYR Actuals	MYR Actuals	
24	<b>Analysis of profit or loss</b>			
25	<b>Statement of profit or loss</b>			
26	<b>Revenue</b>			
27	<b>Revenue from sale of goods</b>			
35	Revenue from sale of other goods	507,662,467.00	571,295,734.00	
36	<b>Total revenue from sale of goods</b>	507,662,467.00	571,295,734.00	
60	<b>*Total revenue</b>	507,662,467.00	571,295,734.00	<a href="#">See details</a>
61	<b>Cost of sales</b>			
62	Cost of inventories	452,852,206.00	532,637,909.00	
67	<b>*Total cost of sales</b>	452,852,206.00	532,637,909.00	<a href="#">See details</a>
68	<b>Other income</b>			
71	Dividend income	0.00	35,000,000.00	
80	<b>Foreign exchange gain</b>			
81	Realised gain on foreign exchange	562,290.00	601,773.00	
83	<b>Total foreign exchange gain</b>	562,290.00	601,773.00	
101	Interest income	697,397.00	568,240.00	
108	Rental income on land and buildings	773,692.00	805,632.00	
109	Other miscellaneous income	1,150,217.00	402,941.00	
110	<b>*Total other income</b>	3,183,596.00	37,378,586.00	<a href="#">See details</a>
111	<b>Other expenses</b>			
112	<b>Auditor's remuneration</b>			
113	Auditor's remuneration for audit services	73,000.00	73,000.00	
115	<b>Total auditor's remuneration</b>	73,000.00	73,000.00	
119	<b>Loss on disposal of subsidiaries, associates and joint ventures</b>			
120	Loss on disposal of subsidiaries	17,750.00	0.00	
123	<b>Total loss on disposal of subsidiaries, associates and joint ventures</b>	17,750.00	0.00	
153	Other miscellaneous expenses	1,524,064.00	1,252,716.00	
154	<b>*Total other expenses</b>	1,614,814.00	1,325,716.00	<a href="#">See details</a>
				SOPL-Analysis-Function

Figure 37

As mentioned in section 5.1 Mapping of Element Labels, for many-to-one concept mapping and mapping of concepts to "Others", preparers MUST include a footnote to indicate what the aggregated figures are and what "Others" includes.

### 6.2.1.1.3.5 Statement of Comprehensive Income – Net of Tax

This statement will be pre-populated as part of the template based on information filled at the "Filing information" section. Below are a step-by-step guide and illustration on how to prepare Statement of Comprehensive Income ("SOCI").

- L1 - This field is not editable as it is linked to the SOPL tab. The data will need to be fetched from the SOPL tab. Click on the "See details" link and it will populate an option window that links to the "Profit (loss)" in the SOPL.

FS-MFRS Statement of Comprehensive Income - Net of tax		
	2017	2016
	MYR'Actuals	MYR'Actuals
24	<b>Comprehensive income net of tax</b>	
25	Statement of comprehensive income net of tax	
26	Statement of comprehensive income	
27	*Profit (loss)	23,825,939.00; 40,335,570.00
	Other comprehensive	

Figure 38

- L2 - There is an option to select either "Profit (loss)" figure or "Total profit (loss)" figure. Select either one of the option and click "Select".

	2017	2016
40	*Pro	42,380,575.00
41	*Tax	2,045,005.00
42	Con	
43	*Pro	40,335,570.00
44	Disco	
45	Prof net	
46	<b>*Profit (loss)</b>	23,825,939.00; 40,335,570.00
47	<b>Profit (loss), attributable to</b>	
48	Profit (loss), attributable to owners of parent	23,825,939.00; 40,335,570.00
49	Profit (loss) attributable to other components of equity	
50	Profit (loss), attributable to non-controlling interests	
51	<b>*Total profit (loss)</b>	23,825,939.00; 40,335,570.00

Figure 39

- L3 - Fill in the rest of the disclosure in the statement of comprehensive income as per the FS. If there are no disclosure to be filled in, leave the non-mandatory fields empty.
- L4 - Fill in the comprehensive income attributable to section as per the amount in the FS.

FS-MFRS Statement of Comprehensive Income - Net of tax			
Disclosure on statement of comprehensive income net of tax			
	2017	2016	
	MYR'Actuals	MYR'Actuals	
24	<b>Comprehensive income net of tax</b>		
25	<b>Statement of comprehensive income net of tax</b>		
26	<b>Statement of comprehensive income</b>		
27	<b>* Profit (loss)</b>	23,825,939.00	40,335,570.00 <a href="#">See details</a>
28	<b>Other comprehensive income/(expense), net of tax</b>		
29	<b>Components of other comprehensive income that will not be reclassified to profit or loss, net of tax</b>		
30	Other comprehensive income, net of tax, gains (losses) on revaluation		
31	Remeasurement of defined benefit liability		
32	<b>Other comprehensive income, net of tax, gains (losses) on other items</b>	0.00	0.00
33	Share of other comprehensive income of associates and joint ventures accounted for using equity method that will not be reclassified to profit or loss, net of tax		
34	<b>Total other comprehensive income that will not be reclassified to profit or loss, net of tax</b>	0.00	0.00
35	<b>Components of other comprehensive income that will be reclassified to profit or loss, net of tax</b>		
36	<b>Cash flow hedges</b>		
37	Gains (losses) on cash flow hedges, net of tax		
38	Reclassification adjustments on cash flow hedges, net of tax		
39	<b>Other comprehensive income, net of tax, cash flow hedges</b>	0.00	0.00
40	<b>Hedges of net investment in foreign operations</b>		
41	Gains (losses) on hedges of net investments in foreign operations, net of tax		
42	Reclassification adjustments on hedges of net investments in foreign operations, net of tax		
43	<b>Other comprehensive income, net of tax, hedges of net investments in foreign operations</b>	0.00	0.00
44	<b>Financial assets measured at fair value through other comprehensive income</b>		
45	Gains (losses) on financial assets measured at fair value through other comprehensive income, net of tax		
46	Reclassification adjustments on financial assets measured at fair value through other comprehensive income, net of tax		
47	Amounts removed from equity and adjusted against fair value of financial assets on reclassification out of fair value through other comprehensive income measurement category, net of tax		
48	<b>Other comprehensive income, net of tax, financial assets measured at fair value through other comprehensive income</b>	0.00	0.00
49	<b>Exchange differences on translation</b>		
50	Gains (losses) on exchange differences on translation, net of tax		
51	Reclassification adjustments on exchange differences on translation, net of tax		
52	<b>Other comprehensive income, net of tax, exchange differences on translation</b>	0.00	0.00
53	Share of other comprehensive income of associates and joint ventures accounted for using equity method that will be reclassified to profit or loss, net of tax		
54	Others comprehensive income, net of tax, gains (losses) on other items		
55	<b>Total other comprehensive income that will be reclassified to profit or loss, net of tax</b>	0.00	0.00
56	<b>* Total other comprehensive income</b>	0.00	0.00
57	<b>* Total comprehensive income</b>	23,825,939.00	40,335,570.00
58	<b>Comprehensive income attributable to</b>		
59	Comprehensive income, attributable to owners of parent	23,825,939.00	40,335,570.00
60	Comprehensive income, attributable to non-controlling interests		
61	<b>* Total comprehensive income</b>	23,825,939.00	40,335,570.00

L3  
L4

Figure 40

As mentioned in section 5.1 Mapping of Element Labels, for many-to-one concept mapping and mapping of concepts to "Others", preparers MUST include a footnote to indicate what the aggregated figures are and what "Others" includes.

### 6.2.1.1.3.6 Statement of Cash Flows – Indirect Method

For the preparation of Statement of Cash Flow (“SOCF”), fill in the statement as per the FS. Preparer should note that there are a number of cells that have been programmed to be auto-subtracted from the subtotals/total in this statement. Refer to section 5.2.1 Auto-subtracted cells for further information.

After filling in the statement, preparers may hide unused rows by using the “Untagged rows” function at the tool box for ease of view. Below are a step-by-step guide and an illustration of how it should be filled.

- M1** - After filling in all the adjustments to the profit (loss) before tax, ensure to check that the “Operating surplus (deficit) before working capital changes” is equal to the figure in the FS.
- M2** - After filling in all the cash generated from (used in) operating activities, ensure to check that the “Net cash flows from (used in) operating activities” is equal to the figure in the FS.
- M3** - After filling in all the cash flows from (used in) investing activities, ensure to check that the “Net cash flows from (used in) investing activities” is equal to the figure in the FS.
- M4** - After filling in all the cash flows from (used in) financing activities, ensure to check that the “Net cash flows from (used in) financing activities” is equal to the figure in the FS.
- M5** - Ensure that the “Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes is equal to the figure in the FS.
- M6** - Ensure that the “Cash and cash equivalents at beginning of period” and the “Cash and cash equivalents at end of period” are equal to the figures in the FS.

2 FS-MFRS Statement of cash flows, indirect method			
14			
19		2017	2016
20		MYR Actuals	MYR Actuals
23			
24	Statement of cash flows		
25	Statement of cash flows		
26	Cash flows from (used in) operating activities		
27	*Profit (loss) before tax, from continuing operations	31,527,235.00	42,380,575.00
29	<b>*Total profit/(loss) before tax</b>	<b>31,527,235.00</b>	<b>42,380,575.00</b>
30	Adjustments to reconcile profit (loss)		
31	Adjustment for depreciation	257,064.00	344,115.00
33	Adjustments for dividend income	0.00	35,000,000.00
36	Adjustments for unrealised foreign exchange losses (gains)	1,903.00	27,381.00
37	Adjustments for interest income	697,397.00	568,240.00
42	Adjustments for finance costs	7,955,474.00	9,370,154.00
46	Adjustments for impairment loss (reversal of impairment loss) recognised in profit or loss		
51	Impairment (reversal of impairment) of investment in subsidiaries	0.00	715,836.00
56	<b>Total adjustment for impairment (reversal of impairment)</b>	<b>0.00</b>	<b>715,836.00</b>
61	(Gain) loss on disposal of subsidiaries	(17,750.00)	0.00
67	Write-off:		
68	Write offs of property, plant and equipment	951,860.00	69,062.00
71	Write offs of inventories	3,078,782.00	7,386,485.00
74	<b>Total write-off</b>	<b>4,030,642.00</b>	<b>7,455,547.00</b>
77	<b>*Total adjustments to reconcile profit (loss)</b>	<b>11,565,436.00</b>	<b>(17,655,207.00)</b>
78	<b>*Operating surplus (deficit) before working capital changes</b>	<b>43,092,671.00</b>	<b>24,725,368.00</b>
79	Changes in working capital		
80	Adjustments for decrease (increase) in inventories	10,681,157.00	(30,429,301.00)
81	Adjustments for decrease (increase) in trade and other receivables	(28,072,541.00)	(199,839,939.00)
82	Adjustments for increase (decrease) in trade and other payables	5,351,413.00	73,427,022.00
84	<b>*Total changes in working capital</b>	<b>12,039,971.00</b>	<b>156,842,218.00</b>

M1

85	<b>*Cash generated from (used in) operations</b>	55,132,642.00	181,567,586.00	
88	Interest received	484,925.00	355,062.00	
89	Interest paid	(8,045,783.00)	(8,664,857.00)	
91	Income taxes refund (paid)	(4,530,076.00)	(1,890,785.00)	
93	<b>*Net cash flows from (used in) operating activities</b>	43,041,708.00	171,367,006.00	M2
94	<b>Cash flows from (used in) investing activities</b>			
95	Proceed from disposal of subsidiaries	100,000.00	0.00	
115	Purchase of property, plant and equipment	447,671.00	0.00	
116	Dividends received	0.00	35,000,000.00	
117	Interest received	697,397.00	568,240.00	
118	Proceeds from sale of other investment	1,661.00	46,350.00	
124	Other cash inflows (outflows) from investing activities	(62,282,570.00)	(154,031,268.00)	
125	<b>*Net cash flows from (used in) investing activities</b>	(61,931,183.00)	(118,416,678.00)	M3
126	<b>Cash flows from (used in) financing activities</b>			
138	Repayments of borrowings	(6,428,852.00)	28,801,562.00	
142	Dividends paid	1,800,000.00	1,800,000.00	
145	<b>*Net cash flows from (used in) financing activities</b>	4,628,852.00	(30,601,562.00)	M4
146	<b>*Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes</b>	(14,260,623.00)	22,348,766.00	M5
147	*Effect of exchange rate changes on cash and cash equivalents	(31,678.00)	(9,042.00)	
148	<b>*Net increase (decrease) in cash and cash equivalents</b>	(14,292,301.00)	22,339,724.00	
149	<b>*Cash and cash equivalents at beginning of period</b>	41,395,436.00	19,055,712.00	M6
150	<b>*Cash and cash equivalents at end of period</b>	27,103,135.00	41,395,436.00	

Figure 41

As mentioned in section 5.1 Mapping of Element Labels, for many-to-one concept mapping and mapping of concepts to "Others", preparers MUST include a footnote to indicate what the aggregated figures are and what "Others" includes.

### 6.2.1.1.3.7 Statement of Changes in Equity

Below is the step-by-step guide and illustration on how to prepare Statement of Changes in Equity ("SOCIE").

- N1 - Click on the "Edit Components of equity" to deselect the components of equity to disclose. It will then populate an option window.



Figure 42

- N2 - Deselect the components of equity which are not reported in the entity's FS. Click on "Apply" and changes will be made where only chosen components will be disclosed.

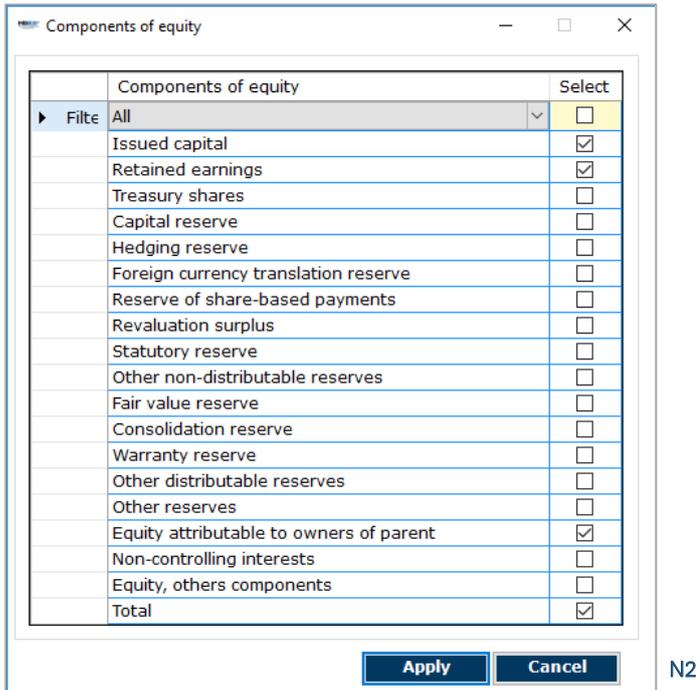


Figure 43

- N3 - Fill in all the relevant disclosures for the current year as per the FS and ensure that the figures are equal to the FS.
- N4 - For the "Equity attributable to owners of parent" column and "Total" column, preparers may use the "Auto calculate" function in the toolbox to sum up all the figures in these columns. Click on one empty cell in either one of the column, and click on the "Auto calculate" button.

FS-MFRS Statement of Changes in Equity				
	Issued capital	Retained earnings	Equity attributable to owners of parent	Total
	2017	2017	2017	2017
	MYR'Actuals	MYR'Actuals	MYR'Actuals	MYR'Actuals
25	<b>Statement of changes in equity</b>			
26	Statement of changes in equity			
27	*Equity at beginning of period	12,000,000.00	64,280,950.00	76,280,950.00
28	*Impact of changes in accounting policies	0.00	0.00	0.00
29	*Equity at beginning of period, restated	12,000,000.00	64,280,950.00	76,280,950.00
30	<b>Changes in equity</b>			
31	<b>Comprehensive income</b>			
32	*Profit (loss)	0.00	23,825,939.00	23,825,939.00
33	*Total other comprehensive income	0.00	0.00	0.00
34	*Total comprehensive income	0.00	23,825,939.00	23,825,939.00
35	<b>Contributions by and distributions to owners</b>			
38	Dividends paid	0.00	1,800,000.00	1,800,000.00
45	*Total increase (decrease) in equity	0.00	22,025,939.00	22,025,939.00
46	*Equity at end of period	12,000,000.00	86,306,889.00	98,306,889.00

Figure 44

- N5 - Repeat steps N3 and N4 for the disclosure of statement of changes in equity for prior year.

FS-MFRS Statement of Changes in Equity				
	Issued capital	Retained earnings	Equity attributable to owners of parent	Total
	2016	2016	2016	2016
	MYR Actuals	MYR Actuals	MYR Actuals	MYR Actuals
<b>Statement of changes in equity</b>				
<b>Statement of changes in equity</b>				
*Equity at beginning of period	12,000,000.00	113,212,305.00	125,212,305.00	125,212,305.00
*Impact of changes in accounting policies	0.00	0.00	0.00	0.00
*Equity at beginning of period, restated	12,000,000.00	113,212,305.00	125,212,305.00	125,212,305.00
<b>Changes in equity</b>				
<b>Comprehensive income</b>				
*Profit (loss)	0.00	40,335,570.00	40,335,570.00	40,335,570.00
*Total other comprehensive income	0.00	0.00	0.00	0.00
<b>*Total comprehensive income</b>	0.00	40,335,570.00	40,335,570.00	40,335,570.00
<b>Contributions by and distributions to owners</b>				
Dividends paid	0.00	89,266,925.00	89,266,925.00	89,266,925.00
<b>*Total increase (decrease) in equity</b>	0.00	(48,931,355.00)	(48,931,355.00)	(48,931,355.00)
*Equity at end of period	12,000,000.00	64,280,950.00	76,280,950.00	76,280,950.00

Figure 45

6.2.1.1.4 Notes

The figures disclosed in the primary statements of the MBRS Template need to be exactly as disclosed in the company’s Financial Statements.

6.2.1.1.4.1 Corporate Information

- O1 - Double click on the text block data cell on row 12 to populate the “Note Textblock” window. Fill in the disclosure of corporate information as per the company financial statements and click “Save”. Upon saving, it will show as “[Text block added]” on the cell.

Figure 46

- O2 - Double click on the text block data cell to populate the “Note Textblock” window. Fill in the explanation of reasons for the restatement of previous financial statements figures and click “Save”. This field may be left empty as it is not mandatory.
- O3 - Double click on the text block data cell to populate the “Note Textblock” window. Fill in the explanation of reasons for the reclassification of previous financial statements figures and click “Save”. This field may be left empty as it is not mandatory.

- O4 - Double click on the text block data cell to populate the "Note Textblock" window. Fill in the explanation of reasons for using longer or shorter reporting period and click "Save". This field may be left empty as it is not mandatory.

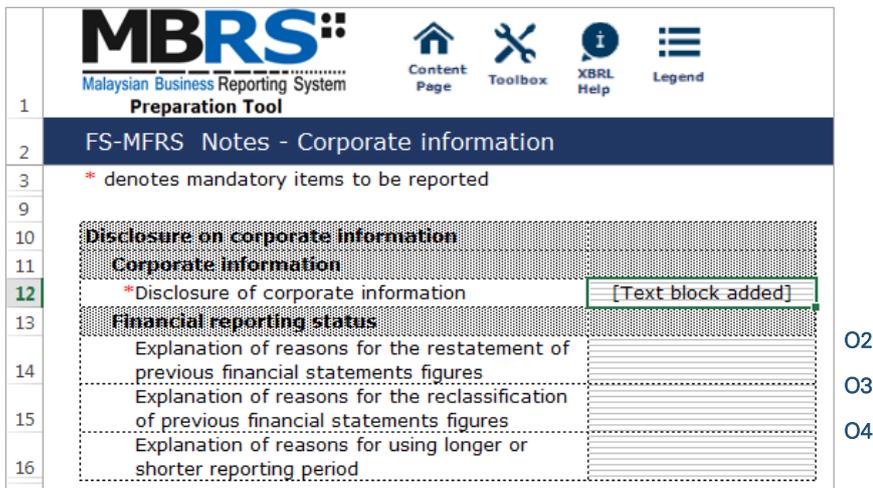


Figure 47

### 6.2.1.1.4.2 Summary of Significant Accounting Policies

- P1 - Double click on the text block data cell on row 11 to populate the "Note Textblock" window. Fill in the disclosure of significant accounting policies as per the company financial statements and click "Save". Upon saving, it will show as "[Text block added]" on the cell.

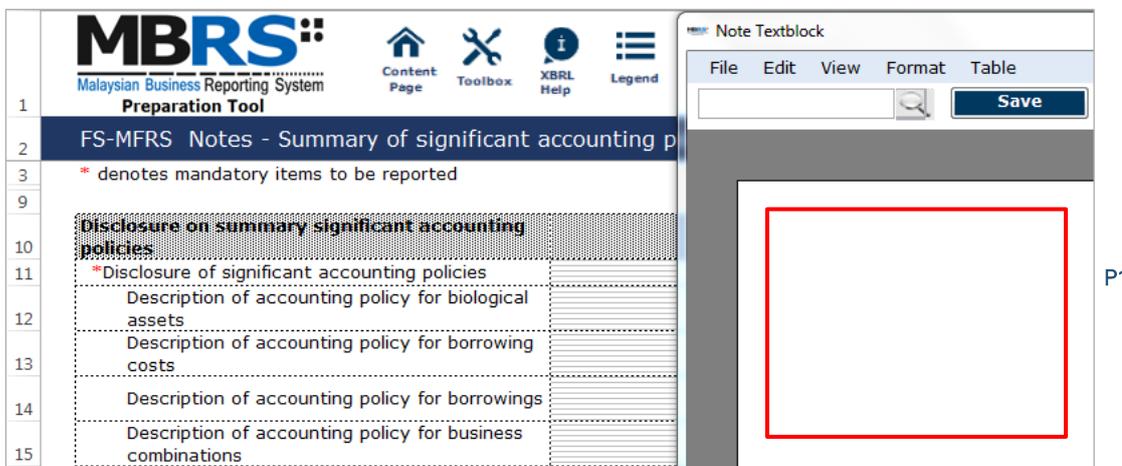


Figure 48

- P2 - Double click on the text block data cell to populate the "Note Textblock" window. Fill in the disclosures as per the company financial statements and click "Save". Upon saving, it will show as "[Text block added]" on the cell.

2 FS-MFRS Notes - Summary of significant accounting policies	
3	* denotes mandatory items to be reported
9	
10	<b>Disclosure on summary significant accounting policies</b>
11	*Disclosure of significant accounting policies [Text block added]
12	Description of accounting policy for biological assets
13	Description of accounting policy for borrowing costs [Text block added]
14	Description of accounting policy for borrowings
15	Description of accounting policy for business combinations
16	Description of accounting policy for cash and cash equivalents [Text block added]
17	Description of accounting policy for commodity future and forward contracts
18	Description of accounting policy for construction contracts
19	Description of accounting policy for construction in progress
20	Description of accounting policy for contingent liabilities and contingent assets [Text block added]
21	Description of accounting policy for customer loyalty programmes
22	Description of accounting policy for decommissioning, restoration and rehabilitation provisions
23	Description of accounting policy for deferred income tax
24	Description of accounting policy for depreciation expense
25	Description of accounting policy for derecognition of financial instruments
26	Description of accounting policy for derivative financial instruments and hedging
27	Description of accounting policy for discontinued operations
28	Description of accounting policy for dividend income
29	Description of accounting policy for earnings per share
30	Description of accounting policy for emission rights
31	Description of accounting policy for equity instruments
32	Description of accounting policy for exploration and evaluation expenditures
33	Description of accounting policy for fair value measurement [Text block added]
34	Description of accounting policy for finance income and costs
35	Description of accounting policy for financial guarantee contracts
36	Description of accounting policy for foreign currencies [Text block added]
37	Description of accounting policy for goodwill
38	Description of accounting policy for government grants
39	Description of accounting policy for impairment of financial assets [Text block added]
40	Description of accounting policy for impairment of other assets [Text block added]
41	Description of accounting policy for income tax [Text block added]
42	Description of accounting policy for initial recognition and subsequent measurement of financial instrument [Text block added]
43	Description of accounting policy for intangible assets other than goodwill
44	Description of accounting policy for interest income and expense
45	Description of accounting policy for inventories [Text block added]
46	Description of accounting policy for investment in associates
47	Description of accounting policy for investment property [Text block added]
48	Description of accounting policy for investments in joint arrangements
49	Description of accounting policy for investments in subsidiaries
50	Description of accounting policy for irredeemable convertible unsecured loan stocks ("ICULS")
51	Description of accounting policy for leases [Text block added]
52	Description of accounting policy for long term employee benefits
53	Description of accounting policy for loss of control
54	Description of accounting policy for non-current assets or disposal groups classified as held for sale
55	Description of accounting policy for offsetting of financial instruments
56	Description of accounting policy for operating segment reporting
57	Description of accounting policy for other financial instruments
58	Description of accounting policy for other provisions [Text block added]
59	Description of accounting policy for post-employment benefits [Text block added]
60	Description of accounting policy for property development costs
61	Description of accounting policy for property, plant and equipment [Text block added]
62	Description of accounting policy for recognition of revenue and other income [Text block added]
63	Description of accounting policy for research and development expense
64	Description of accounting policy for share capital
65	Description of accounting policy for share-based payment transactions
66	Description of accounting policy for short term employee benefits [Text block added]
67	Description of accounting policy for termination benefits
68	Description of accounting policy for transactions with non-controlling interests
69	Description of accounting policy for transactions with related parties [Text block added]
70	Description of accounting policy for treasury shares
71	Description of accounting policy for warrants
72	Description of other significant accounting policies relevant to understanding of financial statements

P2

Figure 49

### 6.2.1.1.4.3 List of Notes

Similar to Summary of Significant Accounting Policies section, fill in data only for relevant disclosures made in the company’s Financial Statements.

- Q1** - Double click on the text block data cell to populate the “Note Textblock” window. Fill in the disclosures as per the company financial statements and click “Save”. Upon saving, it will show as “[Text block added]” on the cell.

FS-MFRS Notes - List of notes	
3	* denotes mandatory items to be reported
9	
10	<b>Disclosure of notes and other explanatory information</b>
11	Disclosure of accrued expenses and other liabilities
12	Disclosure of acquisitions and disposals
13	Disclosure of allowance for credit losses
14	Disclosure of amendments to MFRS and pronouncements issued by MASB
15	Disclosure of auditors' remuneration
16	Disclosure of authorisation of financial statements
17	Disclosure of available-for-sale financial assets
18	Disclosure of basis of preparation of financial statements
19	Disclosure of biological assets
20	Disclosure of bonds
21	Disclosure of borrowings
22	Disclosure of business combinations
23	Disclosure of capital and other commitments
24	Disclosure of capital management
25	Disclosure of cash and bank balances at central banks
26	Disclosure of cash and cash equivalents
27	Disclosure of cash flow reconciliation
28	Disclosure of cash held under housing development accounts
29	Disclosure of changes in accounting policies, accounting estimates and errors
30	Disclosure of claims and benefits paid
31	Disclosure of collateral
32	Disclosure of commodity price risk

Q1

Figure 50

### 6.2.1.1.4.4 Issued Capital

- R1** - Double click on the text block data cell to populate the “Note Textblock” window. Fill in the disclosures as per the company financial statements and click “Save”. Upon saving, it will show as “[Text block added]” on the cell.
- R2** - Click on the “Edit Classes of share capital” to deselect the components of share capital which are not reported in the entity’s financial statement.

MBRS Malaysian Business Reporting System			
1	Preparation Tool		
2	FS-MFRS Notes - Issued capital		
3	* denotes mandatory items to be reported		
9			
10	<b>Disclosure on issued capital</b>		
11	*Disclosure of classes of share capital		
14			
15	<a href="#">Edit Classes of share capital</a>		
20	Ordinary shares	Redeemable preference shares	Non-redeemable preference shares
21	01/08/2016 - 31/07/2017	01/08/2016 - 31/07/2017	01/08/2016 - 31/07/2017

R1

R2

Figure 51

- R3 - Deselect the classes of share capital which are not reported in the entity’s financial statement by unclicking the checkbox. Then, select “Apply” to apply the selection made. Changes will be made where only the chosen components will be disclosed.

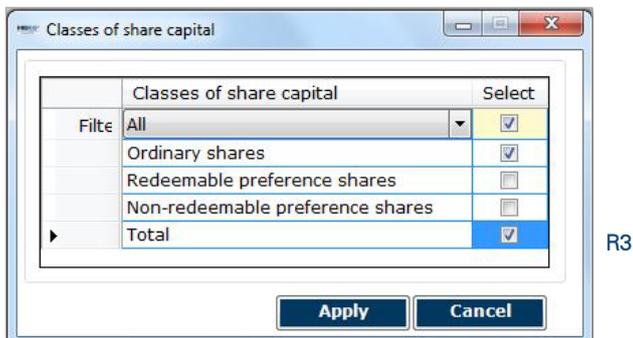


Figure 52

- R4 - Fill in the disclosure of issued capital. Ensure to fill in all the mandatory items.
- R5 - “Auto calculate” function in the toolbox can be used to sum up all the figures in the “Total” column.

FS-MFRS Notes - Issued capital		Edit Classes of share capital:	
		Ordinary shares	Total
		2017	2017
		MYR Actuals	MYR Actuals
26	Disclosure of classes of share capital		
27	Disclosure of classes of share capital		
28	Issued capital		
29	Shares issued and fully paid		
30	Number of shares issued and fully paid		
31	*Number of shares issued and fully paid	12000000:	12000000:
32	*Other changes in number of shares issued and fully paid	0	0:
42	Shares issued but not fully paid		
43	Number of shares issued but not fully paid		
44	*Number of shares issued but not fully paid	0:	0:
45	*Other changes in number of shares issued but not fully paid	0	0:
46	Amount of shares issued but not fully paid		
47	*Other changes in shares issued but not fully paid	0.00:	0.00:
48	Shares outstanding		
49	Number of shares outstanding		
50	*Number of shares outstanding at beginning of period	0	0:
51	*Number of outstanding shares issued during financial year	0	0:
52	*Other changes in number of shares outstanding	0:	0:
53	*Number of shares outstanding at end of period	0:	0:
54	Amount of shares outstanding		
55	*Amount of shares outstanding at beginning of period	0.00:	0.00:
56	*Amount of outstanding shares issued during financial year	0.00:	0.00:
57	*Other changes in amount of shares outstanding	0.00:	0.00:
58	*Amount of shares outstanding at end of period	0.00:	0.00:

Figure 53

### 6.2.1.1.4.5 Related Party Transactions

- S1 - Double click on the text block data cell to populate the “Note Textblock” window. Fill in the disclosure of transactions between related parties as per the company financial statements and click “Save”. Upon saving, it will show as “[Text block added]” on the cell.

- S2 - Click on the "Edit Categories of related parties" to deselect the categories of related parties to disclose. It will then populate an option window.



Figure 54

- S3 - Deselect the classes of share capital which are not reported in the entity's financial statement by unclicking the checkbox. Then, select "Apply" to apply the selection made. Changes will be made where only the chosen components will be disclosed.

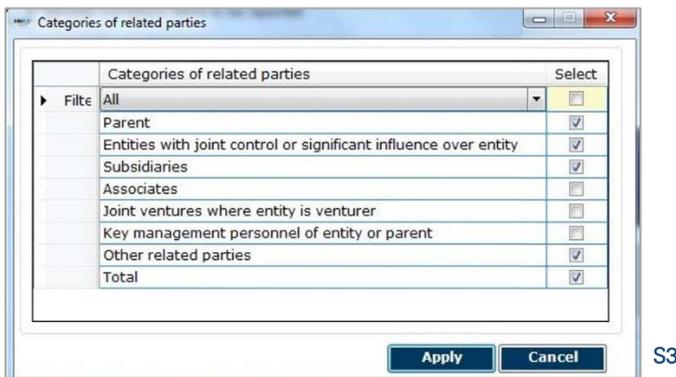


Figure 55

- S4 - Fill in the disclosure of related party transactions. Ensure to fill in all the mandatory items.
- S5 - "Auto calculate" function in the toolbox can be used to sum up all the figures in the "Total" column.

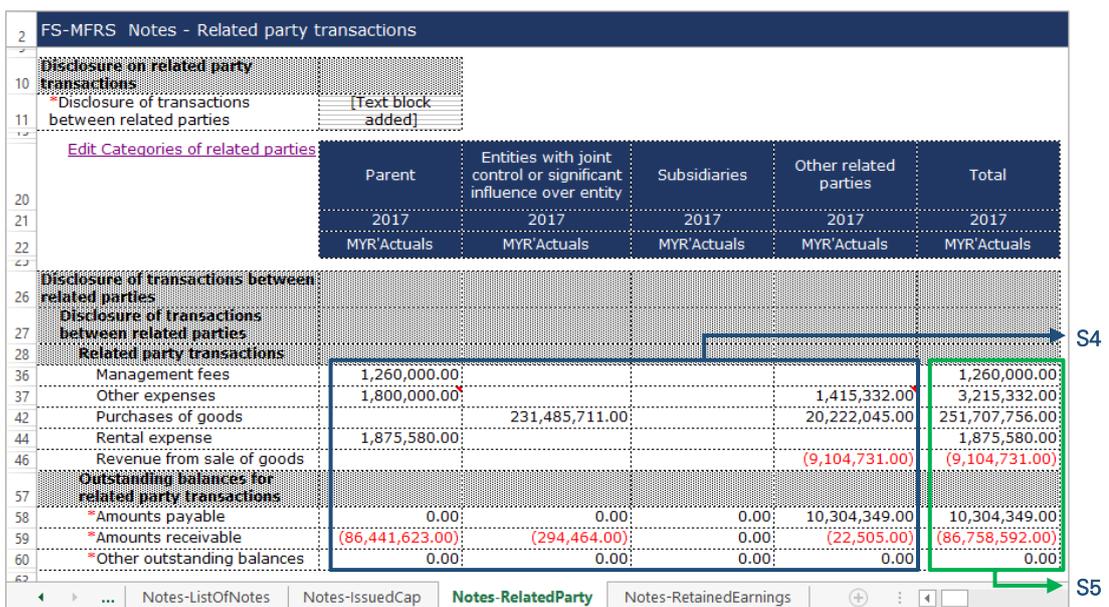


Figure 56

### 6.2.1.1.4.6 Retained Earnings

- T1** - Double click on the text block data cell to populate the “Note Textblock” window. Fill in the disclosure of retained earnings as per the company financial statements and click “Save”. Upon saving, it will show as “[Text block added]” on the cell.
- T2** - Fill in the disclosure of related party transactions. Ensure to fill in all the mandatory items.

2	FS-MFRS Notes - Retained earnings	
3	* denotes mandatory items to be reported	
9		
10	<b>Disclosure on retained earnings</b>	
11	*Disclosure of retained earnings	[Text block added]
14		
15		
20	01/08/2016 - 31/07/2017 MYR Actuals	
21		
24		
25	<b>Disclosure of retained earnings</b>	
26	<b>Disclosure of retained earnings</b>	
27	<b>Total retained earnings of Company and its subsidiaries</b>	
28	Realised	
29	Unrealised	
30	<b>Retained earnings of associates</b>	
31	Realised	
32	Unrealised	
33	<b>Retained earnings of joint ventures</b>	
34	Realised	
35	Unrealised	
36	Total retained earnings of the company, its subsidiaries, associates and joint ventures	86,306,889.00
37	Retained earnings others	
38	Less: Consolidation adjustments	
39	<b>*Total retained earnings</b>	<b>86,306,889.00</b>

Figure 57



# **Financial Statements**

Malaysian Private Entities  
Reporting Standards MBRS  
Template

## 6.2.1.2 MPERS

This is a step-by-step guide of how to fill in Financial Statement – Malaysian Private Entities Reporting Standards (“FS-MPERS”) MBRS Template.

### 6.2.1.2.1 General

#### 6.2.1.2.1.1 Filing Information

When a preparer chooses to create an MBRS Financial Statement Template from the mTool, the mTool will populate a “Filing Information” window. Preparers need to fill in all the mandatory fields. The filing information requires basic information about the company, which affects the preparation of the Financial Statements. Below are a step-by-step guide and an illustration of how the “Filing Information” window should be filled.

- A1** - Type in the company registration number. This is a mandatory field.
- A2** - Type in the full company name. This is a mandatory field.
- A3** - Type in the former name of the company, if any. This field should only be filled in if the company has changed their company name since the last financial year financial statement submission to SSM. Leave this field empty if the change has been reported in the last financial year financial statement submission to SSM or if there are no changes at all.
- A4** - Select either “Incorporated in Malaysia” or “Incorporated outside Malaysia” for the origin of the company.
- A5** - Select either “Public company” or “Private company” for the status of the company.
- A6** - Select either “Company limited by shares” or “Unlimited shares” for the type of company.
- A7** - Select either “First time preparation of financial statements” for a first year financial statement filing since incorporation, or “Subsequent preparation of financial statements” for a non-first year filing of financial statements since incorporation.
- A8** - Type in the date of company’s current financial year start date or choose the date from the “Calendar” function.
- A9** - Type in the date of company’s current financial year end date or choose the date from the “Calendar” function.
- A10** - Type in the date of company’s previous financial year start date or choose the date from the “Calendar” function.
- A11** - Type in the date of company’s previous financial year end date or choose the date from the “Calendar” function.
- A12** - Select either “Carrying on business activities” or “Not carrying on business activities” for the status of carrying on business during financial year.
- A13** - Select either “Audited” or “Unaudited” for the disclosure of financial statement audit status.
- A14** - This field will be blocked if “Audited” was selected for the disclosure of financial statement audit status. If “Unaudited” was selected instead, select either “Dormant company”, “Zero-revenue company” or “Threshold-Qualified company”.
- A15** - The selection for basis of accounting standards applied to prepare the financial statements will depend on the status and type of company chosen earlier. For FS-MPERS submission, select “Malaysian Private Entities Reporting Standards”.
- A16** - This field will only be allowed for editing if “Others” was selected in Step A15 for the basis of accounting standards applied to prepare the financial statements.
- A17** - Select either “KFI-MPERS” or “FS-MPERS”. For FS-MPERS submission, select “FS-MPERS”.

- A18** - Select either "Consolidated" or "Separate" for nature of financial statements.
- A19** - Select "Malaysian Ringgit (MYR)" for the description of presentation currency.
- A20** - Select the description of functional currency from the list of functional currency.
- A21** - Select either "Actuals", "In thousands", "In millions" or "In Billions" for the level of rounding used in financial statements.
- A22** - Select either "Listed", "Not-listed" or "Delisted" for the disclosure on whether company's shares are traded on any official stock exchange at the financial year ended.
- A23** - Select either "Company regulated by Bank Negara Malaysia" or "Company not regulated by Bank Negara Malaysia" for the disclosure on whether company regulated by Bank Negara Malaysia at the financial year end.
- A24** - Select either "Yes" or "No" for the description on whether company had applied for any exemption, waiver, relief or extension of time with regards to annual return or financial statements and reports from Registrar or Minister. This is in regards to whether there are any Exemption Application applied.
- A25** - Select either "Current-Noncurrent" or "Order of liquidity" for the method used for preparing Statement of Financial Position.
- A26** - Select either "Function of expense" or "Nature of expense" for the method used for preparing Statement of Profit or Loss.
- A27** - Select either "Before tax" or "After tax" for the method used for preparing Statement of Comprehensive Income, or "Not prepared" if none was prepared.
- A28** - Select either "Direct" or "Indirect" for the method used for preparing Statement of Cash Flows.
- A29** - Select either "Yes" or "No" for the disclosure on whether comparative period values are restated.
- A30** - Click "Generate Template" to create the MBRS Template.

Filing Information		
* Company registration number	688658-P	A1
* Name of company	Food United (M) Sdn. Bhd.	A2
Former name of the company		A3
* Origin of company	Incorporated in Malaysia	A4
* Status of company	Private company	A5
* Type of company	Company limited by shares	A6
* Disclosure of financial statements preparation for current submission	Subsequent preparation of financial statements	A7
* Company's current financial year start date	01/07/2016	A8
* Company's current financial year end date	30/06/2017	A9
* Company's previous financial year start date	01/07/2015	A10
* Company's previous financial year end date	30/06/2016	A11
* Status of carrying on business during the financial year	Carrying on business activities	A12
* Disclosure of financial statements audit status	Audited	A13

Audit exemption category		A14
* Basis of accounting standards applied to prepare the financial statements	Malaysian Private Entities Reporting Standard	A15
Disclosure of other accounting standards applied		A16
* Type of submission	FS-MPERS	A17
* Nature of financial statements	Separate	A18
* Description of presentation currency	Malaysian Ringgit (MYR)	A19
Description of functional currency	Malaysian Ringgit (MYR)	A20
* Level of rounding used in financial statements	Actuals	A21
* Disclosure on whether company's shares are traded on any official stock exchange	Not-listed	A22
* Disclosure of whether company regulated by Bank Negara Malaysia at the financial year end	Company not regulated by Bank Negara Malaysia	A23
* Description on whether company had applied for any exemption, waiver, relief or extension of time with regards to annual return or financial statements and reports from Registrar or Minister	No	A24
* Method used for preparing Statement of Financial Position	Current-Noncurrent	A25
* Method used for preparing Statement of Profit or Loss	Function of expense	A26
* Method used for preparing Statement of Comprehensive Income	Not prepared	A27
* Method used for preparing Statement of Cash Flows	Indirect	A28
* Disclosure on whether comparative period values are restated	No	A29
* denotes mandatory items to be reported		A30

Figure 58

After filling in the required information, click “Generate Template” and the mTool will start populating an MBRS Template, unique to the company’s filing requirements. When this is done, a “Save As” window will prompt as shown in the figure below.

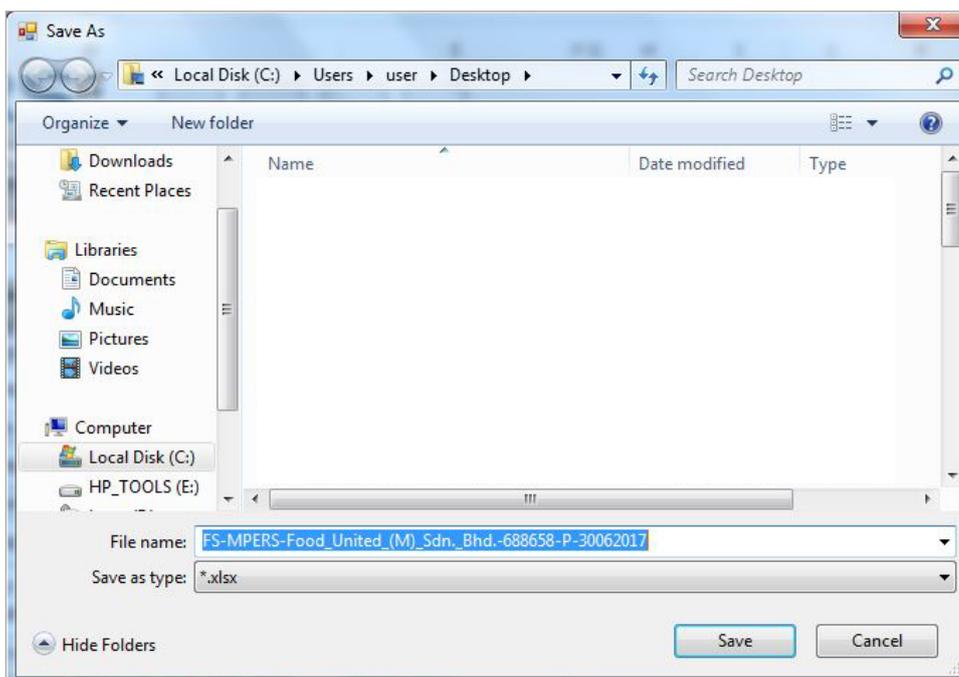


Figure 59

After saving the document, it will land on the “FI” tab. The “Filing Information” section is prepared based on information provided during the creation of the MBRS Template. Below is an illustration of a completed FI.

    	
1	<b>Preparation Tool</b>
2	<b>FS-MPERS Filing Information</b>
3	* denotes mandatory items to be reported <a href="#">Edit Filing Information</a>
9	
10	<b>Filing Information</b>
11	<b>General Filing Information</b>
12	*Company registration number 688658-P
13	*Name of company Food United (M) Sdn. Bhd.
14	Former name of the company
15	*Origin of company Incorporated in Malaysia
16	*Status of company Private company
17	*Type of company Company limited by shares
18	*Disclosure of financial statements preparation for current submission Subsequent preparation of financial statements
19	*Company's current financial year start date 01/07/2016
20	*Company's current financial year end date 30/06/2017
21	Company's previous financial year start date 01/07/2015
22	Company's previous financial year end date 30/06/2016
23	*Status of carrying on business during the financial year Carrying on business activities
24	*Disclosure of financial statements audit status Audited
25	Audit exemption category
26	*Basis of accounting standards applied to prepare the financial statements Malaysian Private Entities Reporting Standard
27	Disclosure of other accounting standards applied
28	*Type of submission FS-MPERS
29	Nature of financial statements Separate
30	*Description of presentation currency Malaysian Ringgit (MYR)
31	Description of functional currency Malaysian Ringgit (MYR)
32	*Level of rounding used in financial statements Actuals
 Content Page <b>FI</b> SOF DirectorsRep StatOfDirectors	

Figure 60

Preparers may edit the filing information by clicking on the “Edit Filing Information” link at the top right of the “Filing Information” tab (as shown below). A window will prompt enabling users to make changes.

    	
1	<b>Preparation Tool</b>
2	<b>FS-MPERS Filing Information</b>
3	* denotes mandatory items to be reported <a href="#">Edit Filing Information</a>
9	
10	<b>Filing Information</b>

Figure 61

### 6.2.1.2.1.2 Scope of Filing

Preparers will next need to fill in the “Scope of Filing” tab. The disclosure on scope of filing contains a number of sections:

- Particulars of Financial Statements and Reports;
- Nature of Business;
- Approved Application from the Registrar or Minister; and
- Changes from Subsequent XBRL Financial Statements.

The first section that must be filled in is the “Particulars of Financial Statements and Reports”. Below is a step-by-step guide and illustration of how it should be filled.

- B1** - Double click on the orange cell to populate a calendar window to select the date of financial statements approved by Board of Directors. After selecting the date, click “Ok”.
- B2** - Double click on the orange cell to populate a calendar window to select the date of circulation of financial statements and reports to members. After selecting the date, click “Ok”.
- B3** - This field is mandatory for public companies. Hence, private companies may leave this field blank. Double click on the orange cell to populate a calendar window to select the date of financial statements and reports of the directors and auditors status laid in annual general meeting. After selecting the date, click “Ok”.
- B4** - Double click on the orange cell to populate a calendar window to select the date of statutory declaration. After selecting the date, click “Ok”.
- B5** - This field is blocked from editing as the data has been entered in “Filing Information” section. Refer to section 6.2.1.2.1.1 Filing Information on how to amend this information.
- B6** - Double click empty cell to populate the dropdown data window. Select either “Companies Act 1965 or 2016” or “Trust Companies Act 1949”.
- B7** - This field is blocked from editing as the data has been entered in “Filing Information” section. Refer to section 6.2.1.2.1.1 Filing Information on how to amend this information.

    			
1	Preparation Tool		
2	FS-MPERS Scope of filing		
9			
10	<b>Disclosure on scope of filing</b>		
11	<b>Particulars of Financial Statements and Reports</b>		
12	*Date of financial statements approved by Board of Directors	27/12/2017	B1
13	*Date of circulation of financial statements and reports to members	27/12/2017	B2
14	Date of financial statements and reports of the directors and auditors (if applicable) laid in annual general meeting		B3
15	*Date of Statutory Declaration	27/12/2017	B4
16	Disclosure on whether company's shares are traded on any official stock exchange	Not-listed	B5
17	Disclosure of the regulation applied during incorporation of the company	Companies Act 1965 or 2016	B6
18	Disclosure of whether company regulated by Bank Negara Malaysia at the financial year end	Company not regulated by Bank Negara Malaysia	B7

Figure 62

For the nature of business section, preparers must select a minimum of one and up to three nature of businesses relevant to the company. If the company has more than three nature of businesses, the company should select three of its most prominent businesses. Below are a step-by-step guide and illustration of how this section should be filled.

- B8** - Double click on the empty field to populate the option window to select the nature of business.

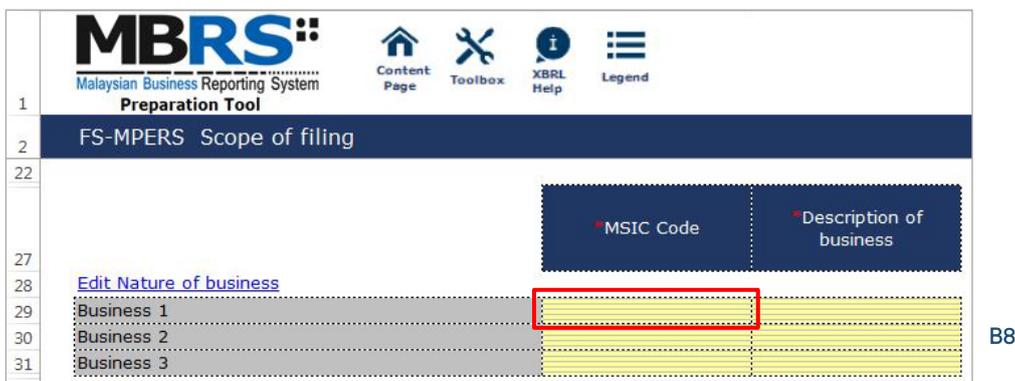


Figure 63

- B9** - Preparer may search the list by typing in a keyword of the company’s nature of business or a specific MSIC Code for ease of searching. After typing in the keyword or MSIC Code, click “Search”.
- B10** - Click on one nature of business to select and then, click “Ok”.

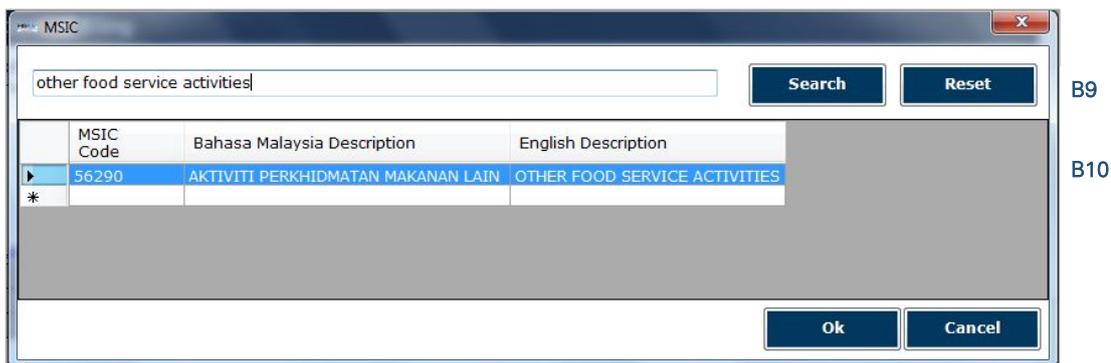


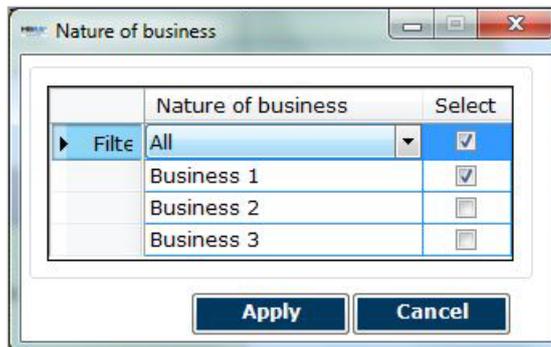
Figure 64

- B11** - To select the number of nature of business, click on the “Edit Nature of business” link at the top left of the nature of business section, as shown in the figure below. It will then populate the option window to select the number of nature of business.



Figure 65

- B12** - Select the number of nature of business required. A minimum of one and a maximum of three can be selected. After selecting, click “Apply” to save the changes.



B12

Figure 66

The next section is the “Approved Application from the Registrar or Minister”. There is no need to fill in this section as this section would have been pre-populated from the “Filing Information” window during the creation of the MBRS Template. Refer to section 6.2.1.2.1.1 Filing Information on how to amend this information. Below is an illustration of a completed “Approved Application from the Registrar or Minister”.

 Malaysian Business Reporting System <b>Preparation Tool</b>		 Content Page  Toolbox  XBRL Help  Legend
1		
2	<b>FS-MPERS Scope of filing</b>	
38		
40	<b>Approved Application From The Registrar Or Minister</b>	
41	Description on whether company had applied for any exemption, waiver, relief or extension of time with regards to annual return or financial statements and reports from Registrar or Minister	No
52	Method used for preparing Statement of Financial Position	Current-Noncurrent
53	Method used for preparing Statement of Profit or Loss	Function of expense
54	Method used for preparing Statement of Comprehensive Income	Not prepared
55	Method used for preparing Statement of Cash Flows	Indirect

Figure 67

The last section for Scope of filing is the “Changes from Subsequent XBRL Financial Statements”. Preparer must select between “Yes” or “No” for each of the disclosure described. Below are a step-by-step guide and illustration on how it should be filled.

- B13** - This field is blocked from editing as the data has been entered in “Filing Information” section. Refer to section 6.2.1.2.1.1 Filing Information on how to amend this information.
- B14** - Double click on the empty field and it will populate a dropdown option window. Select either “Yes” or “No”. After selecting, click on “Select” to save the selection made.
- B15** - Double click on the empty field and it will populate a dropdown option window. Select either “Yes” or “No”. After selecting, click on “Select” to save the selection made.
- B16** - Double click on the empty field and it will populate a dropdown option window. Select either “Yes” or “No”. After selecting, click on “Select” to save the selection made.

FS-MPERS Scope of filing	
2	<b>Changes From Subsequent XBRL Financial Statements Filing</b>
56	*Disclosure on whether comparative period values are restated
57	No
58	*Disclosure on whether opening statements changed due to changes in accounting standards
59	No
60	*Disclosure on whether reclassification of previous financial statements changed due to changes in accounting standards
61	No
62	*Description on whether company changed the duration of financial reporting period
63	No
64	

B13

B14

B15

B16

Figure 68

## 6.2.1.2.2 Disclosures

### 6.2.1.2.2.1 Disclosure – Director’s Report

Preparers need to file the disclosure on Director’s Report in the MBRS Template, which is similar to the disclosure in a typical set of statutory Financial Statements. Preparers MUST include a full Director’s Report in the text block and MUST also fill in the subsequent mandatory fields. However, preparers must note that, if the Director’s Report are signed by two directors, relevant details of the second signee MUST be provided. Failure to fill in the details of the second signee will prompt a validation error during the generation of XBRL File. Below is a step-by-step guide and illustration of how it should be filled.

- C1** - Double click on the text block data cell on row 12 to populate the “Note Textblock” window. Fill in the Director’s report as per the company financial statements and click “Save”. A signed copy of the Director’s report is not required to be submitted.

The screenshot shows the MBRS Preparation Tool interface. The main window displays the 'Disclosure - Directors report' section with a table of disclosure items. Row 12 is highlighted, and a 'Note Textblock' window is open on the right, showing a red-bordered text area for input and a 'Save' button. The label 'C1' is placed next to the window.

Figure 69

- C2** - Upon saving the action done in Step C1, it will show as “[Text block added]” on the cell.
- C3** - Double click on the empty field and it will populate a dropdown option window. Select either “1” or “2” for the number of directors signing director’s report. After selecting, click on “Select” to save the selection made.

- C4** - Type in the full name of the first director who signed director's report.
- C5** - Double click on the empty field and it will populate a dropdown option window. Select the type of identification of the first director who signed director's report and click "Select" to save the selection made.
- C6** - Type in the identification number of the first director who signed the director's report. The data typed in must be a string data. This means that no space or symbol should be added in between the data.
- C7** - Type in the full name of the second director who signed director's report. This field **MUST** be filled in if "2" was selected at Step C3.
- C8** - Double click on the empty field and it will populate a dropdown option window. Select the type of identification of the second director who signed director's report and click "Select" to save the selection made. This field **MUST** be filled in if "2" was selected at Step C3.
- C9** - Type in the identification number of the second director who signed the director's report. The data typed in must be a string data. This means that no space or symbol should be added in between the data. This field **MUST** be filled in if "2" was selected at Step C3.
- C10** - Double click on the empty field and it will populate a dropdown option window. Select the disclosure of status of dividend. Then, click "Select" to save the selection.
- C11** - Double click on the empty field and it will populate a dropdown option window. Select either "Yes" or "No" for the disclosure of contingent or other liability being enforceable within twelve months after the end of the financial year.
- C12** - Double click on the empty field and it will populate a dropdown option window. Select either "Yes" or "No" for the disclosure of occurrence of any substantial, material or unusual in nature items, transactions or events.
- C13** - Double click on the empty field and it will populate a dropdown option window. Select either "Yes" or "No" for the disclosure of directors received or become entitled to receive other benefits by reason of contract made by company or related corporation.
- C14** - Double click on the orange cell to populate a calendar window to select the date of signing director's report. After selecting the date, click "Ok".

2 FS-MPERS Disclosure - Directors report	
9	
10	<b>Disclosure on directors report</b>
11	<b>Director's Report</b>
12	*Disclosure of Director's Report [Text block added] <b>C2</b>
13	*Number of directors signing directors' report 2 <b>C3</b>
14	*Name of first director who signed directors' report Kwong Wai Sek <b>C4</b>
15	*Type of identification of first director who signed director's report MyKad <b>C5</b>
16	*Identification number of the first director who signed director's report 640127134378 <b>C6</b>
17	Name of second director who signed the director's report Sanjit Singh <b>C7</b>
18	Type of identification of second director who signed directors' report MyKad <b>C8</b>
19	Identification number of the second director who signed director's report 750228145489 <b>C9</b>
20	*Disclosure of status of dividend Mentioned but not recommended <b>C10</b>
21	*Disclosure of contingent or other liability being enforceable within twelve months after the end of financial year No <b>C11</b>
22	*Disclosure of occurrence of any substantial, material or unusual in nature items, transactions or events No <b>C12</b>
23	*Disclosure of directors received or become entitled to receive other benefits by reason of contract made by company or related corporation No <b>C13</b>
24	*Date of signing director's report 27/12/2017 <b>C14</b>
27	

Figure 70

### 6.2.1.2.2.2 Disclosure – Statement by Directors

Similar to the disclosure in a typical set of annual Financial Statements, preparers need to file the disclosure on Statement by Directors in the MBR Template. Preparers must include the full Statement by Directors and Statutory Declaration in textblock and MUST also fill in the subsequent mandatory fields. However, preparers must note that, if the Statement by Directors are signed by two directors, relevant details of the second signee MUST be provided. Failure to fill in the details of the second signee will prompt a validation error during the generation of XBRL File. Below are a step-by-step guide and illustration of how it should be filled.

- D1** - Double click on the text block data cell on row 12 to populate the "Note Textblock" window. Fill in the Statement by Directors and Statutory Declaration as per the company financial statements and click "Save". Upon saving, it will show as "[Text block added]" on the cell.
- D2** - Double click on the empty field and it will populate a dropdown option window. Select either "Yes" or "No" for the disclosure of directors opinion that the financial statements or consolidated financial statements are drawn up in accordance with approved accounting standards and reflect true and give true and fair view of financial position and performance of the company and the group. Then, click "Select" to save the selection made.
- D3** - Double click on the empty field and it will populate a dropdown option window. Select either "1" or "2" for the number of directors signing Statement by Directors. After selecting, click on "Select" to save the selection made.
- D4** - Type in the full name of the first director who signed Statement by Directors.
- D5** - Double click on the empty field and it will populate a dropdown option window. Select either "Primarily responsible for financial management of the company" or "Not primarily responsible for financial management of the company" for the disclosure whether the first director is also primarily responsible for financial management of the company.
- D6** - Double click on the empty field and it will populate a dropdown option window. Select the type of identification of the first director who signed Statement by Directors and click "Select" to save the selection made.
- D7** - Type in the identification number of the first director who signed the Statement by Directors. The data typed in must be a string data. This means that no space or symbol should be added in between the data.
- D8** - Type in the full name of the second director who signed Statement by Directors. This field MUST be filled in if "2" was selected at Step D3.
- D9** - Double click on the empty field and it will populate a dropdown option window. Select either "Primarily responsible for financial management of the company" or "Not primarily responsible for financial management of the company" for the disclosure whether the second director is also primarily responsible for financial management of the company. This field MUST be filled in if "2" was selected at Step D3.
- D10** - Double click on the empty field and it will populate a dropdown option window. Select the type of identification of the second director who signed Statement by Directors and click "Select" to save the selection made.
- D11** - Type in the identification number of the second director who signed the Statement by Directors. The data typed in must be a string data. This means that no space or symbol should be added in between the data.
- D12** - Type in the full name of other person primarily responsible for financial management of the company, if any. Leave this field empty if there are no other person primarily responsible for financial management if the company.

- D13** - Double click on the empty field and it will populate a dropdown option window. Select the type of identification of the other person primarily responsible for financial management of the company and click "Select" to save the selection made. This field **MUST** be filled in only if Step D12 was filled in.
- D14** - Type in the identification number of the other person primarily responsible for financial management of the company. The data typed in must be a string data. This means that no space or symbol should be added in between the data. This field **MUST** be filled in only if Step D12 was filled in.
- D15** - Double click on the orange cell to populate a calendar window to select the date of signing statement by directors. After selecting the date, click "Ok".

2 FS-MPERS Disclosure - Statement by directors	
10	Disclosure on statement by directors
11	Statement by Directors
12	*Disclosure of Statement by Directors [Text block added]
13	*Disclosure of directors opinion that the financial statements or consolidated financial statements are drawn up in accordance with approved accounting standards and reflect true and give true and fair view of financial position and performance of the company and the group Yes
14	*Number of directors signing Statement by Directors 2
15	*Name of first director who signed Statement by Directors Kwong Wai Sek
16	*Disclosure whether the first director is also primarily responsible for financial management of the company Not primarily responsible for financial management of the company
17	*Type of identification of first director who signed Statement by Directors MyKad
18	*Identification number of the first director who signed Statement by Directors 640127134378
19	Name of second director who signed Statement by Directors Sanjit Singh
20	Disclosure whether the second director is also primarily responsible for financial management of the company Primarily responsible for financial management of the company
21	Type of identification of second director who signed Statement by Directors MyKad
22	Identification number of second director who signed Statement by Directors 750228145489
23	Name of other person primarily responsible for financial management of the company
24	Type of identification of other person primarily responsible for financial management of the company
25	Identification number of other person primarily responsible for financial management of the company
26	Date of signing statement by directors 27/12/2017

Figure 71

### 6.2.1.2.2.3 Disclosure – Director’s Business Review

Disclosure on director’s business review is optional under the CA 2016. Hence, it is not made mandatory to be disclosed for filing purposes. However, SSM has made it mandatory for companies to provide their number of employees as of the end of each financial year. Below are a step-by-step guide and illustration on how it should be filled.

- E1** - Double click on the text block data cell to populate the "Note Textblock" window. Fill in the disclosure of statement of directors for business review and click "Save". Upon saving, it will show as "[Text block added]" on the cell. Leave this cell empty if there are no disclosure.
- E2** - Double click on the empty field and it will populate a dropdown option window. Select the disclosure of business review either on environment, employees or social and community issues. And click "Select" to save the selection. Leave this cell empty if there are no disclosure.
- E3** - Type in the number of employees as of the current financial year ended. This field **MUST** be filled in.

2 FS-MPERS Disclosure - Director business review	
3	* denotes mandatory items to be reported
10	<b>Disclosure on directors business review</b>
11	Disclosure of statement by directors for business review <span style="float: right;">E1</span>
12	Disclosure of business review either on environment, employees or social and community issues <span style="float: right;">E2</span>
13	<b>Details of company's employees</b>
14	*Number of employees <span style="float: right;">18</span> <span style="float: right;">E3</span>
17	

StatOfDirectors **DirectorsBussRev** AuditReport S ... + :

Figure 72

#### 6.2.1.2.2.4 Disclosure – Auditor’s Report to Members

Disclosure on auditor’s report is mandatory if the company’s financial statements is audited. Hence, if the preparer has selected “Audited” as the disclosure of audit status while filling in the “Filing Information”, the mandatory fields MUST be filled as shown in the figure below. A copy of signed Audited Report MUST be attached on mPortal during the FS filing submission to SSM on mPortal.

- F1 - Double click on the text block data cell to populate the “Note Textblock” window. Fill in the disclosure of auditor’s report to members as per the company financial statements and click “Save”. Upon saving, it will show as “[Text block added]” on the cell
- F2 - Double click on the empty field and it will populate a dropdown option window. Select the type of auditor’s opinion. Then, click “Select” to save the selection made.
- F3 - Double click on the orange cell to populate a calendar window to select the date of signing auditor’s report. After selecting the date, click “OK”.
- F4 - Type in the license number of auditor. Insert only the first four digit from the full auditor’s license number. For example, 4813/99/88(J/PH).
- F5 - Type in the full name of auditor signing the report.
- F6 - Type in the registration number of audit firm. Insert the full audit firm’s number without spacing. For example, AF0601.
- F7 - Type in the name of audit firm.
- F8 - Type in the first address line of the audit firm.
- F9 - Type in the second address line of the audit firm, if applicable.
- F10 - Type in the third address line of the audit firm, if applicable.
- F11 - Type in the postcode of the audit firm’s address. Data typed in MUST be number data. It can be validated as an error if this cell contains anything other than numbers.
- F12 - Type in the town the audit firm is situated in.
- F13 - Double click on the empty field and it will populate a dropdown option window. Select the state. Then, click “Select” to save the selection made.

FS-MPERS Disclosure - Auditors report to members	
2	
3	* denotes mandatory items to be reported
9	
10	<b>Disclosure on auditors report to members</b>
11	<b>Auditor's report</b>
12	Disclosure of auditor's report to members [Text block added] F1
13	*Type of auditor's opinion Unmodified opinion F2
14	*Date of signing auditor's report 27/12/2017 F3
15	<b>Auditors information</b>
16	<b>Details of auditors signing report</b>
17	*License number of auditor 4813 F4
18	Name of auditor signing report Law Chung Him F5
19	<b>Details of audit firm</b>
20	*Registration number of audit firm AF0601 F6
21	Name of audit firm Crown PLT F7
22	<b>Detailed address of audit firm</b>
23	*Address line 1 Crown Tower F8
24	Address line 2 Crown Street F9
25	Address line 3 Crown District F10
26	*Postcode 46000 F11
27	*Town Petaling Jaya F12
28	*State SELANGOR F13
31	

Figure 73

### 6.2.1.2.3 Statements

For Statement of Financial Position ("SOFP"), the type of statement that is populated will either be Statement of Financial Position – Current/Non-current Method or Statement of Financial Position – Order of Liquidity depending on information filled in the "Filing Information" window. The relevant sub-classification will be populated according to either type of Statement of Financial Position as shown below.

- Statement of Financial Position – Current/Non-current Method and Sub-classification of Assets, Liabilities and Equity – Current/Non-current Method OR
- Statement of Financial Position – Order of Liquidity and Sub-classification of Assets, Liabilities and Equity – Order of Liquidity.

Similar for Statement of Profit or Loss ("SOPL"), the type of statement that will be populated will either be Statement of Profit or Loss – by Function of Expense or Statement of Profit or Loss – by Nature of Expense. The relevant Analysis of Profit or Loss will be populated according to either type of Statement of Profit or Loss populated as shown below.

- Statement of Profit or Loss – by Function of Expenses and Analysis of Profit or Loss – by Function of Expenses OR
- Statement of Profit or Loss – by Nature of Expenses and Analysis of Profit or Loss – by Nature of Expenses.

And for Statements of Comprehensive Income ("SOCI") (if applicable) and Statement of Cash Flows ("SOCF"), either one type of each statement will be populated according to the filing information provided in the earlier stage.

- Statement of Comprehensive Income – After tax OR  
Statement of Comprehensive Income – Before tax;
- Statement of Cash Flows – Direct OR  
Statement of Cash Flows – Indirect.

For the purpose of illustration, only one type of the SOFP, SOPL, its respective sub-classification and analysis of profit or loss, SOCI (if any) and SOCF will be shown below. Method of preparation and filling in of data should be the same. Only the nature of the concepts will differ.

### 6.2.1.2.3.1 Statement of Financial Position – Current/Non-current Method

Most of the element labels in the SOFP will be linked to the sub-classification tab for the purpose of providing breakdowns. The line items in blue are total data, which means that these are subtotals to the breakdown of element labels in the sub-classification tab and they cannot be edited.

Below is an illustration of a completed financial position. An illustration of how element labels are linked to the sub-classification tab will be shown in the next section.

- G1** - For fields that are denoted as mandatory, a figure MUST be filled in these fields. Hence, if there are no figure to be disclosed by the company for these concepts, type in zero ("0") into the cell.
- G2** - For non-mandatory fields, if there are no figures to be disclosed, preparers may leave these fields empty.

2 FS-MPERS Statement of financial position, by current/non-current method				
		2017	2016	
		MYR'Actuals	MYR'Actuals	
24	<b>Statement of financial position</b>			
25	<b>Statement of financial position</b>			
26	<b>Assets</b>			
27	<b>Non-current assets</b>			
28	*Property, plant and equipment	68,016.00	140,062.00	<a href="#">See details</a>
29	*Investment properties	0.00	0.00	<a href="#">See details</a>
30	*Biological assets	0.00	0.00	
31	*Intangible assets	0.00	0.00	<a href="#">See details</a>
32	*Investments in subsidiaries	0.00	0.00	<a href="#">See details</a>
33	*Investments in associates	0.00	0.00	<a href="#">See details</a>
34	*Investments in joint ventures	0.00	0.00	<a href="#">See details</a>
35	Other investments			
36	*Trade and other non-current receivables	0.00	0.00	<a href="#">See details</a>
37	Deferred tax assets			
38	*Other non-current assets			
39	<b>Total non-current assets</b>	68,016.00	140,062.00	
40	<b>Current assets</b>			
41	*Inventories	1,005,892.00	968,628.00	<a href="#">See details</a>
42	Biological assets			

43	Other investments			
44	*Trade and other current receivables	2,395,943.00	1,854,328.00	<a href="#">See details</a>
45	Current tax assets			
46	Derivative financial assets			
47	*Cash and cash equivalents	1,116,454.00	265,282.00	<a href="#">See details</a>
48	*Other current assets			
49	<b>Total current assets</b>	<b>4,518,289.00</b>	<b>3,088,238.00</b>	
50	<b>*Total assets</b>	<b>4,586,305.00</b>	<b>3,228,300.00</b>	
51	<b>Equity and liabilities</b>			
52	<b>Equity</b>			
53	*Issued capital	200,000.00	200,000.00	<a href="#">See details</a>
54	*Retained earnings	247,551.00	273,009.00	
55	Treasury shares			
56	*Other reserves	0.00	0.00	<a href="#">See details</a>
57	<b>*Total equity attributable to owners</b>	<b>447,551.00</b>	<b>473,009.00</b>	
58	*Equity - other components	0.00	0.00	<a href="#">See details</a>
59	Non-controlling interests			
60	<b>*Total equity</b>	<b>447,551.00</b>	<b>473,009.00</b>	
61	<b>Liabilities</b>			
62	<b>Non-current liabilities</b>			
63	*Loans and borrowings	0.00	0.00	<a href="#">See details</a>
64	*Employee benefits	0.00	0.00	<a href="#">See details</a>
65	Deferred income			
66	*Provisions	0.00	0.00	<a href="#">See details</a>
67	Deferred tax liabilities			
68	*Trade and other non-current payables	0.00	0.00	<a href="#">See details</a>
69	Other non-current liabilities			
70	<b>Total non-current liabilities</b>	<b>0.00</b>	<b>0.00</b>	
71	<b>Current liabilities</b>			
72	*Loans and borrowings	2,500,000.00	0.00	<a href="#">See details</a>
73	*Employee benefits	0.00	0.00	<a href="#">See details</a>
74	Deferred income			
75	*Provisions	0.00	0.00	<a href="#">See details</a>
76	*Trade and other current payables	1,638,754.00	2,755,201.00	<a href="#">See details</a>
77	Current tax liabilities			
78	Derivative financial liabilities			
79	Other current liabilities			
80	<b>*Total current liabilities</b>	<b>4,138,754.00</b>	<b>2,755,201.00</b>	
81	<b>*Total liabilities</b>	<b>4,138,754.00</b>	<b>2,755,201.00</b>	
82	<b>*Total equity and liabilities</b>	<b>4,586,305.00</b>	<b>3,228,210.00</b>	

Figure 74

As mentioned in section 5.1 Mapping of Element Labels, for many-to-one concept mapping and mapping of concepts to "Others", preparers MUST include a footnote to indicate what the aggregated figures are and what "Others" includes.

#### 6.2.1.2.3.2 Sub-classification of Assets, Liabilities and Equity – Current/Non-current Method

The element labels in this tab are the breakdowns for the corresponding element labels in the SOFP. The breakdown for the element label "Property, plant and equipment" in the sub-classification tab, is shown in Figure 76. The "See details" link of this element label in the SOFP is linked to the sub-classification of total property, plant and equipment and vice versa. Repeat the steps done to fill in the sub-classification of "Property, plant and equipment", for the rest of the element labels in the SOFP.

- H1 - At the SOFP tab, click the “See details” link of property, plant and equipment. It will go to the sub-classification section for property, plant and equipment. Now, move on to the Step H2.

FS-MPERS Statement of financial position, by current/non-current method			
		2017	2016
		MYR'Actuals	MYR'Actuals
24	Statement of financial position		
25	Statement of financial position		
26	Assets		
27	Non-current assets		
28	*Property, plant and equipment	68,016.00	140,062.00
29	*Investment properties	0.00	0.00
30	*Biological assets	0.00	0.00

Figure 75

- H2 - After clicking the link as per Step H1, it will go to the subtotal cell of property, plant and equipment in the sub-classification tab. Fill in the sub-classifications of property, plant and equipment, in the cells above the subtotal row 47.

FS-MPERS Sub-classification of assets, liabilities and equity, by current/non-current method			
24	Statement on sub-classification of assets, liabilities and equity		
25	Statement on sub-classification of assets, liabilities and equity		
26	Sub-classification of assets, liabilities and equity		
27	Property, plant and equipment		
28	Land and buildings		
29	Land		
30	Freehold land		
31	Long term leasehold land		
32	Short term leasehold land		
33	<b>Total land</b>	0.00	0.00
34	Buildings		
35	Building on freehold land		
36	Building on long term leasehold land		
37	Building on short term leasehold land		
38	Leased properties		
39	<b>Total buildings</b>	0.00	0.00
40	<b>Total land and buildings</b>	0.00	0.00
41	Machinery	27,579.00	64,404.00
42	Vehicles	9,513.00	1,246.00
43	Office equipment, fixture and fittings	9,942.00	15,175.00
44	Plant and equipment	3,930.00	11,894.00
45	Construction in progress/Asset work-in progress		
46	Other property, plant and equipment	17,052.00	47,343.00
47	<b>*Total property, plant and equipment</b>	68,016.00	140,062.00

Figure 76

The blue cells refer to total data which are programmed to auto sum the figures of that particular breakdown.

After tagging/mapping and filling in all detailed analysis and information on the relevant element labels, preparers may hide all untagged rows using the “Untagged Row” function, to avoid confusion when revisiting the sub-classification statement. This means that all rows that were not used will be hidden and only those sub-classifications filled in will be seen. Below is an illustration of a sub-classification statement after hiding all untagged rows.

FS-MPERS Sub-classification of assets, liabilities and equity, by current/non-current method			
	2017	2016	
	MYR Actuals	MYR Actuals	
24	<b>Statement on sub-classification of assets, liabilities and equity</b>		
25	<b>Statement on sub-classification of assets, liabilities and equity</b>		
26	<b>Sub-classification of assets, liabilities and equity</b>		
27	<b>Property, plant and equipment</b>		
41	Machinery	27,579.00	64,404.00
42	Vehicles	9,513.00	1,246.00
43	Office equipment, fixture and fittings	9,942.00	15,175.00
44	Plant and equipment	3,930.00	11,894.00
46	Other property, plant and equipment	17,052.00	47,343.00
47	<b>* Total property, plant and equipment</b>	<b>68,016.00</b>	<b>140,062.00</b>
106	<b>Inventories</b>		
111	Other inventories	1,005,892.00	968,628.00
112	<b>* Total inventories</b>	<b>1,005,892.00</b>	<b>968,628.00</b>
113	<b>Trade and other current receivables</b>		
114	<b>Current trade receivables</b>		
115	Trade receivables due from contract customers	1,600,816.00	1,686,591.00
116	Trade receivables due from holding company	21,273.00	0.00
122	<b>Total current trade receivables</b>	<b>1,622,089.00</b>	<b>1,686,591.00</b>
123	<b>Other current receivables</b>		
131	<b>Current prepayments and current accrued income</b>		
132	Prepayments	171,082.00	16,674.00
134	<b>Total current prepayments and current accrued income</b>	<b>171,082.00</b>	<b>16,674.00</b>
135	<b>Current non-trade receivables</b>		
140	Other current non-trade receivables	602,772.00	151,063.00
141	<b>Total non trade receivables</b>	<b>602,772.00</b>	<b>151,063.00</b>
142	<b>Total other current receivables</b>	<b>773,854.00</b>	<b>167,737.00</b>
143	<b>* Total trade and other current receivables</b>	<b>2,395,943.00</b>	<b>1,854,328.00</b>
144	<b>Cash and cash equivalents</b>		
145	<b>Cash</b>		
147	Balances with banks	1,116,454.00	265,282.00
148	<b>Total cash</b>	<b>1,116,454.00</b>	<b>265,282.00</b>
159	<b>* Total cash and cash equivalents</b>	<b>1,116,454.00</b>	<b>265,282.00</b>
160	<b>Issued capital</b>		
161	Capital from ordinary shares	200,000.00	200,000.00
164	<b>* Total issued capital</b>	<b>200,000.00</b>	<b>200,000.00</b>
239	<b>Current borrowings</b>		
241	Unsecured bank loans	2,500,000.00	0.00
256	<b>* Total current loans and borrowings</b>	<b>2,500,000.00</b>	<b>0.00</b>
273	<b>Trade and other current payables</b>		
274	<b>Current trade payables</b>		
275	Trade payable due to contract suppliers	901,195.00	1,038,154.00
276	Trade payables due to holding company	115,223.00	552,189.00
282	<b>Total current trade payables</b>	<b>1,016,418.00</b>	<b>1,590,343.00</b>
283	<b>Other current payables</b>		
291	<b>Current non-trade payables</b>		
293	Accruals	622,336.00	426,537.00
295	Other current non-trade payables	0.00	738,321.00
296	<b>Total current non-trade payables</b>	<b>622,336.00</b>	<b>1,164,858.00</b>
297	<b>Total other current payables</b>	<b>622,336.00</b>	<b>1,164,858.00</b>
298	<b>* Total trade and other current payables</b>	<b>1,638,754.00</b>	<b>2,755,201.00</b>

Figure 77

And as mentioned in section 5.1 Mapping of Element Labels, for many-to-one concept mapping and mapping of concepts to "Others", preparer MUST include a footnote to indicate what the aggregated figures are and what "Others" includes.

### 6.2.1.2.3.3 Statement of Profit or Loss – by Function of Expenses

Most of the element labels in the Statement of Profit or Loss will be linked to the Analysis of Profit or Loss tab for their breakdown. The line items in blue are total data, which are subtotals to the breakdown of element labels in the Analysis of Profit or Loss tab and they cannot be edited.

Below is an illustration of a completed Statement of Profit or Loss after filling in the figures. An illustration of how the element labels are linked to the Analysis of Profit or loss will be shown in the next section.

- 11 - For fields that are denoted as mandatory, a figure must be filled in these fields. Hence, if there are no figure to be disclosed by the company for these concepts, type in zero ("0") into the cell.
- 12 - For non-mandatory fields, if there are no figures to be disclosed, preparers may leave these fields empty.

FS-MPERS Statement of profit or loss, by function of expense				
24	<b>Analysis of profit or loss</b>			
25	<b>Statement of profit or loss</b>			
26	<b>Continuing operations</b>			
27	*Revenue	11,584,983.00	10,470,282.00	<a href="#">See details</a>
28	*Cost of sales	8,702,510.00	7,798,533.00	<a href="#">See details</a>
29	<b>Gross profit</b>	2,882,473.00	2,671,749.00	
30	*Other income	158,136.00	22,558.00	<a href="#">See details</a>
31	Selling and distribution expenses	2,067,441.00	1,938,784.00	
32	Administrative expenses	670,383.00	651,823.00	
33	Research and development expense			
34	*Other expenses	328,333.00	283,611.00	<a href="#">See details</a>
35	<b>Profit (loss) from operating activities</b>	(25,548.00)	(179,911.00)	
36	*Finance income	0.00	0.00	<a href="#">See details</a>
37	*Finance costs	0.00	0.00	
38	Share of profit (loss) of associates and joint ventures accounted for using equity method			
39	<b>*Profit (loss) before tax</b>	(25,548.00)	(179,911.00)	
40	Tax expense			
41	Contribution to zakat			
42	<b>*Profit (loss) from continuing operations, net</b>	(25,548.00)	(179,911.00)	
43	<b>Discontinued operations</b>			
44	Profit (loss) from discontinued operations			
45	<b>*Profit (loss)</b>	(25,548.00)	(179,911.00)	<a href="#">See details</a>
46	<b>Profit (loss), attributable to</b>			
47	Profit (loss), attributable to owners of parent	(25,548.00)	(179,911.00)	
48	Profit (loss), attributable to equity other components			
49	Profit (loss), attributable to non-controlling interests			
50	<b>*Total Profit (Loss)</b>	(25,548.00)	(179,911.00)	<a href="#">See details</a>

Figure 78

As mentioned in section 5.1 Mapping of Element Labels, for many-to-one concept mapping and mapping of concepts to "Others", preparer MUST include a footnote to indicate what the aggregated figures are and what "Others" includes.

#### 6.2.1.2.3.4 Analysis of Profit or Loss – by Function of Expense

The element labels in this statement are the breakdowns for the element labels in the SOPL. The breakdown for the element label "Revenue" in the SOPL, is shown in Figure 80. The "See details" link of this element label in the SOPL is linked to the breakdowns of "Revenue" in Analysis of Profit or Loss tab and vice versa. Repeat the steps done to fill in the breakdowns of "Revenue" for the rest of the element labels in the SOPL.

- J1 - At the SOPL tab, click the "See details" link of "Revenue". It will go to the breakdown section for revenue. Now, move on to the Step J2.

FS-MPERS Statement of profit or loss, by function of expense			
23	Analysis of profit or loss		
24	Statement of profit or loss		
25	Continuing operations		
26	*Revenue	11,584,983.00	10,470,282.00
27	*Cost of sales	8,702,510.00	7,798,533.00
28	<b>Gross profit</b>	<b>2,882,473.00</b>	<b>2,671,749.00</b>

Figure 79

J2 - After clicking the link as per Step J1, it will go to the subtotal cell of revenue in the analysis of profit or loss tab. Fill in the breakdowns of revenue in the cells above the subtotal row 60.

FS-MPERS Analysis of profit or loss, by function of expense			
		2017	2016
		MYR'Actuals	MYR'Actuals
19			
20			
24	Analysis of profit or loss		
25	Statement of profit or loss		
26	Revenue		
27	Revenue from sale of goods		
28	Revenue from sale of broadband and telecommunication		
29	Revenue from property development		
30	Revenue from construction contracts		
31	Revenue from sale of clean water, treatment and disposal of waste water		
32	Revenue from sale of food and beverage	11,584,983.00	10,470,282.00
33	Revenue from sale of agricultural produce		
34	Revenue from sale of oil and gas products		
35	Revenue from sale of other goods		
36	<b>Total revenue from sale of goods</b>	<b>11,584,983.00</b>	<b>10,470,282.00</b>
37	Revenue from rendering of services		
38	Revenue from rendering of entertainment services		
39	Revenue from rendering of telecommunication services		
40	Revenue from rendering of transportation services		
41	Revenue from rendering of information technology services		
42	Revenue from rendering of educational services		
43	Revenue from rendering of healthcare services		
44	Revenue from rendering of shipping and shipping related services		
45	Revenue from rendering of other services		
46	<b>Total revenue from rendering of services</b>	<b>0.00</b>	<b>0.00</b>
47	Interest income		
48	Interest income on loans, advances and financing		
49	Interest income on other financial assets		
50	<b>Total interest income</b>	<b>0.00</b>	<b>0.00</b>
51	Other fee and commission income		
52	Gross brokerage and other charges		
53	Underwriting commissions and fund management income		
54	Other fee and commission income		
55	<b>Total other fee and commission income</b>	<b>0.00</b>	<b>0.00</b>
56	Dividend income		
57	Rental income		
58	Royalty income		
59	Other revenue		
60	<b>* Total revenue</b>	<b>11,584,983.00</b>	<b>10,470,282.00</b>

Figure 80

After tagging/mapping and filling in all detailed analysis and information on the relevant concepts breakdown, preparers may hide all untagged row using the "Untagged Row" function, to avoid confusion when revisiting the Analysis of Profit or Loss statement. Below is an illustration of a sub-classification statement after hiding all untagged rows.

FS-MPERS Analysis of profit or loss, by function of expense			
		2017	2016
		MYR'Actuals	MYR'Actuals
<b>Analysis of profit or loss</b>			
<b>Statement of profit or loss</b>			
<b>Revenue</b>			
<b>Revenue from sale of goods</b>			
	Revenue from sale of food and beverage	11,584,983.00	10,470,282.00
	<b>Total revenue from sale of goods</b>	<b>11,584,983.00</b>	<b>10,470,282.00</b>
	<b>*Total revenue</b>	<b>11,584,983.00</b>	<b>10,470,282.00</b>
<b>Cost of sales</b>			
	Cost of inventories	8,702,510.00	7,798,533.00
	<b>*Total cost of sales</b>	<b>8,702,510.00</b>	<b>7,798,533.00</b>
<b>Other income</b>			
	Miscellaneous other operating income	158,136.00	22,558.00
	<b>*Total other income</b>	<b>158,136.00</b>	<b>22,558.00</b>
<b>Other expenses</b>			
	Other miscellaneous expenses	328,333.00	283,611.00
	<b>*Total other expenses</b>	<b>328,333.00</b>	<b>283,611.00</b>

Figure 81

As mentioned in section 5.1 Mapping of Element Labels, for many-to-one concept mapping and mapping of concepts to "Others", preparer MUST include a footnote to indicate what the aggregated figures are and what "Others" includes.

### 6.2.1.2.3.5 Statement of Comprehensive Income – Net of Tax

This statement will be pre-populated as part of the template based on information filled at the "Filing Information" section. Below are a step-by-step guide and illustration on how to prepare Statement of Comprehensive Income ("SOCI").

- K1 - This field is not editable as it is linked to the SOPL tab. The data will need to be fetched from the SOPL tab. Click on the "See details" link and it will populate an option window that links to the "Profit (loss)" in the SOPL.

FS-MPERS Statement of Comprehensive Income - Net of tax			
		2017	2016
		MYR'Actuals	MYR'Actuals
<b>Comprehensive income net of tax</b>			
<b>Statement of comprehensive income net of tax</b>			
<b>Statement of comprehensive income</b>			
	<b>*Profit (loss)</b>	<b>(25,548.00)</b>	<b>(179,911.00)</b>
<b>Other comprehensive income</b>			

Figure 82

- K2 - There is an option to select either "Profit (loss)" figure or "Total profit (loss)" figure. Select either one of the option and click "Select".

FS-MPERS Statement of profit or loss		2017	2016
* Finance income			0.00
* Finance costs			0.00
Share of profit (loss) of associates and joint ventures accounted for using equity method			
* Profit (loss) before tax			(1.00)
Tax expense			
Contribution of zakat			
* Profit (loss) from continuing operations			(1.00)
Discontinued operations			
Profit (loss) from discontinued operations			
* Profit (loss)		(25,548.00)	(179,911.00)
Profit (loss), attributable to			
Profit (loss), attributable to owners of parent		(25,548.00)	(179,911.00)
Profit (loss) attributable to equity other components			
Profit (loss), attributable to non-controlling interests			
* Total Profit (Loss)		(25,548.00)	(179,911.00)

Figure 83

- K3 - Fill in the rest of the disclosure in the statement of comprehensive income as per the FS. If there are no disclosure to be filled in, leave the non-mandatory fields empty.
- K4 - Fill in the comprehensive income attributable to section as per the amount in the FS.

FS-MPERS Statement of Comprehensive Income - Net of tax		2017	2016
		MYR Actuals	MYR Actuals
<b>Comprehensive income net of tax</b>			
Statement of comprehensive income net of tax			
Statement of comprehensive income			
* Profit (loss)		(25,548.00)	(179,911.00)
<b>Other comprehensive income</b>			
Components of other comprehensive income that will not be reclassified to profit or loss, net of tax			
Other comprehensive income, net of tax, exchange differences on translation			
Other comprehensive income, net of tax, actuarial gains (losses) on defined benefit plans			
Other comprehensive income, net of tax, gains (losses) on revaluation			
Share of other comprehensive income of associates and joint ventures accounted for using equity method			
<b>Total other comprehensive income that will not be reclassified to profit or loss, net of tax</b>		0.00	0.00
Components of other comprehensive income that will be reclassified to profit or loss, net of tax			
Other comprehensive income, net of tax, exchange differences on translation			
Other comprehensive income, net of tax, change in fair value of hedging instrument			
Share of other comprehensive income of associates and joint ventures accounted for using equity method, net of tax			
<b>Total other comprehensive income that will be reclassified to profit or loss, net of tax</b>		0.00	0.00
* Total other comprehensive income		0.00	0.00
* Total comprehensive income		(25,548.00)	(179,911.00)
<b>Comprehensive income attributable to</b>			
Comprehensive income, attributable to owners of parent		(25,548.00)	(179,911.00)
Comprehensive income, attributable to non-controlling interests			
* Total comprehensive income		(25,548.00)	(179,911.00)

Figure 84

As mentioned in section 5.1 Mapping of Element Labels, for many-to-one concept mapping and mapping of concepts to "Others", preparers MUST include a footnote to indicate what the aggregated figures are and what "Others" includes.

#### 6.2.1.2.3.6 Statement of Cash Flows – Indirect Method

For the preparation of Statement of Cash Flow ("SOCF"), fill in the statement as per the FS. Preparers should note that there are a number of cells that have been programmed to be auto-subtracted from the subtotals/total in this statement. Refer to section 5.2.1 Auto-subtracted cells for further information.

After filling in the statement, preparers may hide unused rows by using the "Untagged rows" function at the tool box for ease of view. Below are a step-by-step guide and an illustration of how it should be filled.

- L1** - After filling in all the adjustments to the profit (loss) before tax, ensure to check that the "Cash generated from (used in) operating activities" is equal to the figure in the FS.
- L2** - After filling in all the cash generated from (used in) operating activities, ensure to check that the "Net cash flows from (used in) operating activities" is equal to the figure in the FS.
- L3** - After filling in all the cash flows from (used in) investing activities, ensure to check that the "Net cash flows from (used in) investing activities" is equal to the figure in the FS.
- L4** - After filling in all the cash flows from (used in) financing activities, ensure to check that the "Net cash flows from (used in) financing activities" is equal to the figure in the FS.
- L5** - Ensure that the "Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes" is equal to the figure in the FS.
- L6** - Ensure that the "Cash and cash equivalents at beginning of period" and the "Cash and cash equivalents at end of period" are equal to the figures in the FS.

2 FS-MPERS Statement of cash flows, indirect method			
15			
19		2017	2016
20		MYR Actuals	MYR Actuals
23			
24	Statement of cash flows		
25	Statement of cash flows		
26	<b>Cash flows from (used in) operating activities</b>		
27	*Profit (loss) before tax, from continuing operations	(25,548.00)	(179,911.00)
29	<b>*Total profit/(loss) before tax</b>	(25,548.00)	(179,911.00)
30	<b>Adjustments to reconcile profit (loss)</b>		
36	Adjustments for decrease (increase) in inventories	(37,264.00)	(24,718.00)
37	Adjustments for decrease (increase) in trade accounts receivable	(539,752.00)	(236,018.00)
39	Adjustments for increase (decrease) in trade accounts payable	(977,778.00)	31,246.00
42	Adjustment for depreciation	82,046.00	138,184.00
49	Adjustments for unrealised foreign exchange losses (gains)	(140,532.00)	(14,949.00)
60	<b>*Total adjustments to reconcile profit (loss)</b>	(1,613,280.00)	(106,255.00)
61	<b>Cash generated from (used in) operating activities</b>	(1,638,828.00)	(286,166.00)
68	<b>*Net cash flows from (used in) operating activities</b>	(1,638,828.00)	(286,166.00)
69	<b>Cash flows from (used in) investing activities</b>		
76	Proceeds from sales of property, plant and equipment		

L1

L2

77	Purchase of property, plant and equipment	10,000.00	26,030.00	
89	<b>*Net cash flows from (used in) investing activities</b>	<b>(10,000.00)</b>	<b>(26,030.00)</b>	L3
90	<b>Cash flows from (used in) financing activities</b>			
95	Proceeds from borrowings	2,500,000.00		
102	<b>*Net cash flows from (used in) financing activities</b>	<b>2,500,000.00</b>	<b>0.00</b>	L4
103	<b>*Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes</b>	<b>851,172.00</b>	<b>(312,196.00)</b>	L5
104	*Effect of exchange rate changes on cash and cash equivalents	0.00	0.00	
105	<b>*Net increase (decrease) in cash and cash equivalents</b>	<b>851,172.00</b>	<b>(312,196.00)</b>	
106	<b>*Cash and cash equivalents at beginning of period</b>	<b>265,282.00</b>	<b>577,478.00</b>	L6
107	<b>*Cash and cash equivalents at end of period</b>	<b>1,116,454.00</b>	<b>265,282.00</b>	

Navigation: SOPL-Analysis-Function | SOCI-NetOfTax | **SOCF-Indirect** | SOCIE | Notes-CI | Notes

Figure 85

As mentioned in section 5.1 Mapping of Element Labels, for many-to-one concept mapping and mapping of concepts to "Others", preparers MUST include a footnote to indicate what the aggregated figures are and what "Others" includes.

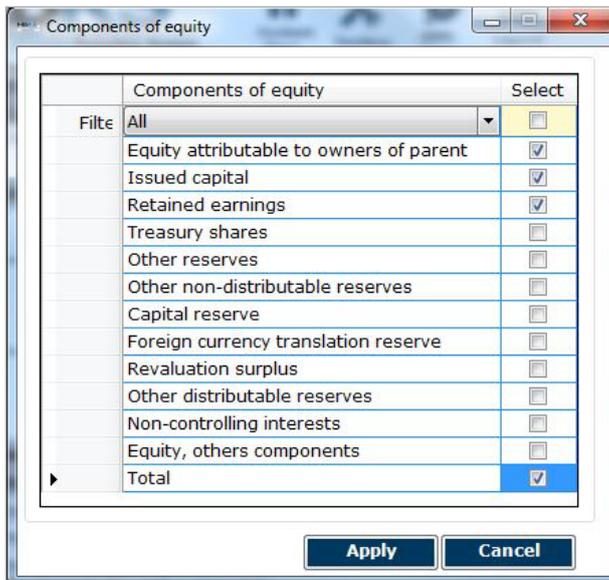
#### 6.2.1.2.3.7 Statement of Changes in Equity

Below are the step-by-step guide and illustration on how to prepare Statement of Changes in Equity ("SOCIE").

- M1** - Click on the "Edit Components of equity" to deselect the components of equity to disclose. It will then populate an option window.

Figure 86

- M2** - Deselect the components of equity which are not reported in the entity's FS. Click on "Apply" and changes will be made where only chosen components will be disclosed.



M2

Figure 87

- M3 - Fill in all the relevant disclosures for the current year as per the FS and ensure that the figures are equal to the FS.
- M4 - For the "Equity attributable to owners of parent" column and "Total" column, preparers may use the "Auto calculate" function in the toolbox to sum up all the figures in these columns. Click on one empty cell in either one of the column, and click on the "Auto calculate" button.

FS-MPERS Statement of Changes in Equity				
Edit Components of equity				
	Issued capital	Retained earnings	Equity attributable to owners of parent	Total
	2017	2017	2017	2017
	MYR/Actuals	MYR/Actuals	MYR/Actuals	MYR/Actuals
Statement of changes in equity				
Statement of changes in equity				
*Equity at beginning of period	200,000.00	273,099.00	473,099.00	473,099.00
*Impact of changes in accounting policies	0.00	0.00	0.00	0.00
Equity at beginning of period, restated	200,000.00	273,099.00	473,099.00	473,099.00
Changes in equity				
Comprehensive income				
*Profit (loss)	0.00	(25,548.00)	(25,548.00)	(25,548.00)
*Total other comprehensive income	0.00	0.00	0.00	0.00
*Total comprehensive income	0.00	(25,548.00)	(25,548.00)	(25,548.00)
Contributions by and distributions to owners				
Acquisition (dilution) of equity interest in subsidiaries				
Arising from conversion of Irredeemable Convertible Unsecured Loan Stock (ICULS)				
Dividends paid				
Issue of shares				
Issue of convertible notes, net of tax				
Increase (decrease) through share-based payment transactions, equity				
Treasury shares transactions				
Other transactions with owners				
Increase (decrease) through other changes, equity				
*Total increase (decrease) in equity	0.00	(25,548.00)	(25,548.00)	(25,548.00)
Equity at end of period	200,000.00	247,551.00	447,551.00	447,551.00

M3

M4

Figure 88

- M5 - Repeat steps M3 and M4 for the disclosure of statement of changes in equity for prior year.

FS-MPERS Statement of Changes in Equity				
<a href="#">Edit Components of equity</a>				
	Issued capital	Retained earnings	Equity attributable to owners of parent	Total
	2016	2016	2016	2016
	MYR'Actuals	MYR'Actuals	MYR'Actuals	MYR'Actuals
<b>Statement of changes in equity</b>				
<b>Statement of changes in equity</b>				
Equity at beginning of period	200,000.00	453,010.00	653,010.00	653,010.00
* Impact of changes in accounting policies	0.00	0.00	0.00	0.00
Equity at beginning of period, restated	200,000.00	453,010.00	653,010.00	653,010.00
<b>Changes in equity</b>				
<b>Comprehensive income</b>				
* Profit (loss)	0.00	(179,911.00)	(179,911.00)	(179,911.00)
* Total other comprehensive income	0.00	0.00	0.00	0.00
* Total comprehensive income	0.00	(179,911.00)	(179,911.00)	(179,911.00)
<b>Contributions by and distributions to owners</b>				
Acquisition (dilution) of equity interest in subsidiaries				
Arising from conversion of Irredeemable Convertible Unsecured Loan Stock (ICULS)				
Dividends paid				
Issuance of shares				
Issue of convertible notes, net of tax				
Increase (decrease) through share-based payment transactions, equity				
Treasury shares transactions				
Other transactions with owners				
Increase (decrease) through other changes, equity				
* Total increase (decrease) in equity	0.00	(179,911.00)	(179,911.00)	(179,911.00)
Equity at end of period	200,000.00	273,099.00	473,099.00	473,099.00

M5

Figure 89

### 6.2.1.2.4 Notes

The figures disclosed in the primary statements of the MBRS Template needs to be exactly as disclosed in the company’s Financial Statements.

#### 6.2.1.2.4.1 Corporate Information

- N1 - Double click on the text block data cell on row 12 to populate the “Note Textblock” window. Fill in the disclosure of corporate information as per the company financial statements and click “Save”. Upon saving, it will show as “[Text block added]” on the cell.

N1

Figure 90

- N2 - Double click on the text block data cell to populate the “Note Textblock” window. Fill in the explanation of reasons for the restatement of previous financial statements figures and click “Save”. This field may be left empty as it is not mandatory.
- N3 - Double click on the text block data cell to populate the “Note Textblock” window. Fill in the explanation of reasons for the reclassification of previous financial statements figures and click “Save”. This field may be left empty as it is not mandatory.

- N4 - Double click on the text block data cell to populate the “Note Textblock” window. Fill in the explanation of reasons for using longer or shorter reporting period and click “Save”. This field may be left empty as it is not mandatory.

1	<b>MBRS</b> Malaysian Business Reporting System Preparation Tool		Content Page	Toolbox	XBRL Help	Legend
2	<b>FS-MPERS Notes - Corporate information</b>					
3	* denotes mandatory items to be reported					
9	<b>Disclosure on corporate information</b>					
10	<b>Corporate Information</b>					
11	*Disclosure of corporate information	[Text block added]				
12	<b>Financial reporting status</b>					
13	Explanation of reasons for the restatement of previous financial statements figures					
14	Explanation of reasons for the reclassification of previous financial statements figures					
15	Explanation of reasons for using longer or shorter reporting period					
16						

Figure 91

#### 6.2.1.2.4.2 Summary of Significant Accounting Policies

- O1 - Double click on the text block data cell on row 11 to populate the “Note Textblock” window. Fill in the disclosure of significant accounting policies as per the company financial statements and click “Save”. Upon saving, it will show as “[Text block added]” on the cell.

1	<b>MBRS</b> Malaysian Business Reporting System Preparation Tool		Content Page	Toolbox	XBRL Help	Legend
2	<b>FS-MPERS Notes - Summary of significant accounting policies</b>					
3	* denotes mandatory items to be reported					
9	<b>Disclosure on summary significant accounting policies</b>					
10	<b>Disclosure of significant accounting policies</b>					
11	*Disclosure of significant accounting policies	[Text block added]				
12	Description of accounting policy for amortisation					
13	Description of accounting policy for biological assets					
14	Description of accounting policy for borrowing costs					
15	Description of accounting policy for borrowings					

Figure 92

- O2 - Double click on the text block data cell to populate the “Note Textblock” window. Fill in the disclosures as per the company financial statements and click “Save”. Upon saving, it will show as “[Text block added]” on the cell.

    	
Preparation Tool	
FS-MPERS Notes - Summary of significant accounting policies	
10	<b>Disclosure on summary significant accounting policies</b>
11	*Disclosure of significant accounting policies [Text block added]
12	Description of accounting policy for amortisation
13	Description of accounting policy for biological assets
14	Description of accounting policy for borrowing costs
15	Description of accounting policy for borrowings
16	Description of accounting policy for business combinations
17	Description of accounting policy for cash and cash equivalents [Text block added]
18	Description of accounting policy for collateral
19	Description of accounting policy for compound financial instrument
20	Description of accounting policy for construction contracts
21	Description of accounting policy for contingent assets
22	Description of accounting policy for contingent liabilities
23	Description of accounting policy for decommissioning, restoration and rehabilitation provisions
24	Description of accounting policy for deferred income tax
25	Description of accounting policy for depreciation expense
26	Description of accounting policy for derecognition of financial instruments [Text block added]
27	Description of accounting policy for derivative financial instruments and hedging
28	Description of accounting policy for dividend income
29	Description of accounting policy for earnings per share
30	Description of accounting policy for employee benefits [Text block added]
31	Description of accounting policy for equity instruments [Text block added]
32	Description of accounting policy for fee and commission income and expense
33	Description of accounting policy for foreign currency [Text block added]
34	Description of accounting policy for functional and presentation currency
35	Description of accounting policy for goods sold
36	Description of accounting policy for goodwill
37	Description of accounting policy for government grants
38	Description of accounting policy for impairment of non-financial assets [Text block added]
39	Description of accounting policy for income tax [Text block added]
40	Description of accounting policy for initial recognition and subsequent measurement of financial instrument [Text block added]
41	Description of accounting policy for intangible assets
42	Description of accounting policy for interest income and expense
43	Description of accounting policy for inventories [Text block added]
44	Description of accounting policy for investment in associates
45	Description of accounting policy for investments in subsidiaries
46	Description of accounting policy for investment property
47	Description of accounting policy for investments in joint ventures
48	Description of accounting policy for issue expenses
49	Description of accounting policy for leases [Text block added]
50	Description of accounting policy for non-current assets or disposal groups classified as held for sale and discontinued operations
51	Description of accounting policy for offsetting of financial instruments
52	Description of accounting policy for onerous contracts
53	Description of accounting policy for preference share capital
54	Description of accounting policy for property, plant and equipment [Text block added]
55	Description of accounting policy for provisions
56	Description of accounting policy for rental income
57	Description of accounting policy for restructuring
58	Description of accounting policy for revenue and other income [Text block added]
59	Description of accounting policy for segment reporting
60	Description of accounting policy for short-term employee benefits
61	Description of accounting policy for state plans
62	Description of accounting policy for termination benefits
63	Description of accounting policy for transactions with related parties
64	Description of accounting policy for warranties
65	Description of other significant accounting policies relevant to understanding of financial statements
66	Description of accounting policy for basis of consolidation
67	Description of accounting policy for basis of preparation of financial statements
<p>◀ ▶ ... SOCIE Notes-CI <b>Notes-SummaryOfAcc</b> Notes-ListOfNotes Notes-IssuedCap N</p>	

O2

Figure 93

### 6.2.1.2.4.3 List of Notes

Similar to Summary of Significant Accounting Policies section, fill in data only for relevant disclosures made in the company's Financial Statements.

- P1 - Double click on the text block data cell to populate the "Note Textblock" window. Fill in the disclosures as per the company financial statements and click "Save". Upon saving, it will show as "[Text block added]" on the cell.

The screenshot shows the MBRSS Preparation Tool interface. At the top, there is a navigation bar with icons for 'Content Page', 'Toolbox', 'XBRL Help', and 'Legend'. Below this, the title bar reads 'Preparation Tool' and 'FS-MPERS Notes - List of notes'. A note indicates that an asterisk (\*) denotes mandatory items to be reported. The main area contains a list of disclosure items, including 'Disclosure of notes and other explanatory information', 'Disclosure of acquisition and disposal of subsidiary', 'Disclosure of auditors' remuneration', 'Disclosure of authorisation of financial statements', 'Disclosure of basis of preparation of financial statements', 'Disclosure of biological assets', 'Disclosure of borrowings', 'Disclosure of capital and reserves', 'Disclosure of cash and cash equivalents', 'Disclosure of changes in accounting policies, accounting estimates and errors', 'Disclosure of claims and benefits paid', 'Disclosure of collateral', 'Disclosure of commitments', 'Disclosure of contingent assets and contingent liabilities', and 'Disclosure of convertible notes'. The 'Disclosure of basis of preparation of financial statements' item is highlighted and contains the text '[Text block added]'. The bottom navigation bar shows various tabs, with 'Notes-ListOfNotes' selected.

Figure 94

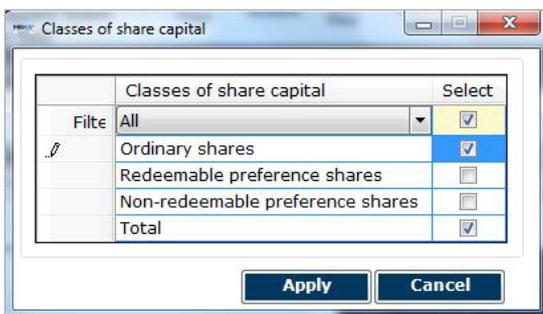
### 6.2.1.2.4.4 Issued Capital

- Q1 - Double click on the text block data cell to populate the "Note Textblock" window. Fill in the disclosures as per the company financial statements and click "Save". Upon saving, it will show as "[Text block added]" on the cell.
- Q2 - Click on the "Edit Classes of share capital" to deselect the components of share capital which are not reported in the entity's financial statement.

The screenshot shows the MBRSS Preparation Tool interface. At the top, there is a navigation bar with icons for 'Content Page', 'Toolbox', 'XBRL Help', and 'Legend'. Below this, the title bar reads 'Preparation Tool' and 'FS-MPERS Notes - Issued capital'. A note indicates that an asterisk (\*) denotes mandatory items to be reported. The main area contains a list of disclosure items, including 'Disclosure on issued capital'. The 'Disclosure on issued capital' item is highlighted and contains the text '\*Disclosure of issued capital'. Below the list, there is a button labeled 'Edit Classes of share capital' and a table with columns for 'Ordinary shares' and 'Redeemable sh.'. The bottom navigation bar shows various tabs, with 'Notes-ListOfNotes' selected.

Figure 95

- Q3 - Deselect the classes of share capital which are not reported in the entity's financial statement by unclicking the checkbox. Then, select "Apply" to apply the selection made. Changes will be made where only the chosen components will be disclosed.



Q3

Figure 96

- Q4 - Fill in the disclosure of issued capital. Ensure to fill in all the mandatory items.
- Q5 - "Auto calculate" function in the toolbox can be used to sum up all the figures in the "Total" column.

FS-MPERS Notes - Issued capital		Ordinary shares	Total
		2017	2017
		MYR Actuals	MYR Actuals
26	<b>Issued Capital</b>		
27	<b>Disclosure of classes of share capital</b>		
28	<b>Issued capital</b>		
29	<b>Shares issued and fully paid</b>		
30	<b>Number of shares issued and fully paid</b>		
31	* Number of shares issued and fully paid	200000	200000
32	* Other changes in number of shares issued and fully paid	0	0
33	<b>Amount of shares issued and fully paid</b>		
34	Balance at the beginning of period	200,000.00	200,000.00
35	Amount of shares issued for cash under ESOS		
36	Amount of shares issued for cash under private placement		
37	Amount of shares arising from conversion of ICULS by surrender option		
38	Amount of shares arising from conversion of ICULS by mandatory conversion		
39	Total amount of shares issued during financial year		
40	Other changes in amount of shares issued and fully paid		
41	Balance at the end of period	200,000.00	200,000.00
42	<b>Shares issued but not fully paid</b>		
43	<b>Number of shares issued but not fully paid</b>		
44	* Number of shares issued but not fully paid	0	0
45	* Other changes in number of shares issued but not fully paid	0	0
46	<b>Amount of shares issued but not fully paid</b>		
47	* Amount of shares issued but not fully paid	0.00	0.00
48	* Other changes in amount of shares issued but not fully paid	0.00	0.00
49	<b>Shares outstanding</b>		
50	<b>Number of shares outstanding</b>		
51	* Number of shares outstanding at beginning of period	0	0
52	* Number of outstanding shares issued during financial year	0	0
53	* Other changes in number of shares outstanding	0	0
54	* Number of shares outstanding at end of period	0	0
55	<b>Amount of shares outstanding</b>		
56	* Amount of shares outstanding at beginning of period	0.00	0.00
57	* Amount of outstanding shares issued during period	0.00	0.00
58	* Other changes in amount of shares outstanding	0.00	0.00
59	* Amount of shares outstanding at end of period	0.00	0.00

Q4

Q5

Figure 97

6.2.1.2.4.5 Related Party Transactions

- R1 - Double click on the text block data cell to populate the "Note Textblock" window. Fill in the disclosure of transactions between related parties as per the company financial statements and click "Save". Upon saving, it will show as "[Text block added]" on the cell.
- R2 - Click on the "Edit Categories of related parties" to deselect the categories of related parties to disclose. It will then populate an option window.

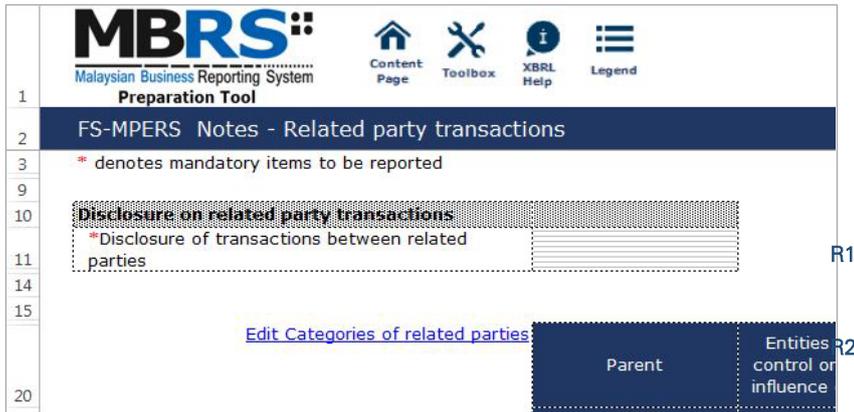


Figure 98

- R3 - Deselect the classes of share capital which are not reported in the entity’s financial statement by unclicking the checkbox. Then, select “Apply” to apply the selection made. Changes will be made where only the chosen components will be disclosed.

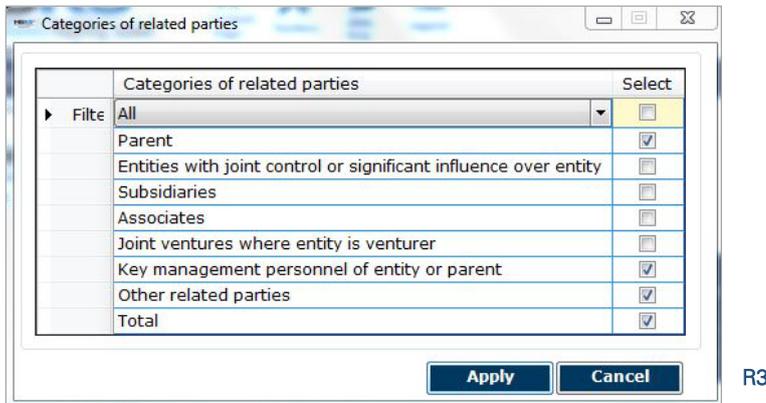


Figure 99

- R4 - Fill in the disclosure of related party transactions. Ensure to fill in all the mandatory items.
- R5 - “Auto calculate” function in the toolbox can be used to sum up all the figures in the “Total” column.

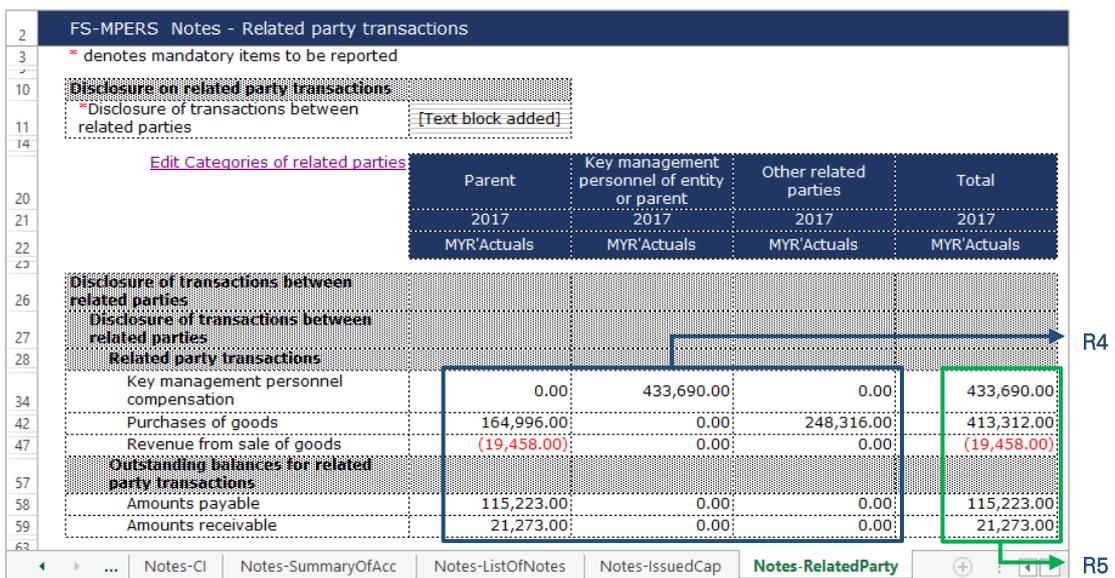


Figure 100



# Financial Statements

Company Limited by

Guarantee MBRS Template

### 6.2.1.3 CLBG

This is a step-by-step guide of how to fill in Financial Statement – Companies Limited by Guarantee (“FS-CLBG”) MBRS Template.

#### 6.2.1.3.1 General

##### 6.2.1.3.1.1 Filing Information

When a preparer chooses to create an MBRS Financial Statement Template from the mTool, the mTool will populate a “Filing Information” window. Preparers need to fill in all the mandatory fields. The filing information requires basic information about the company, which affects the preparation of the Financial Statements. Below are a step-by-step guide and an illustration of how the “Filing Information” window should be filled.

- A1** - Type in the company registration number. This is a mandatory field.
- A2** - Type in the full company name. This is a mandatory field.
- A3** - Type in the former name of the company, if any. This field should only be filled in if the company has changed their company name since the last financial year. Leave this field empty if the change has been reported during the last financial year to SSM or if there are no changes at all.
- A4** - Select either “Incorporated in Malaysia” or “Incorporated outside Malaysia” for the origin of the company.
- A5** - Select either “Public company” or “Private company” for the status of the company. Select “Public Company” for FS-CLBG filing.
- A6** - Select either “Company limited by shares”, “Company limited by guarantee” or “Unlimited shares” for the type of company. Select “Company limited by guarantee” for FS-CLBG filing.
- A7** - Select either “First time preparation of financial statements” for a first year financial statement filing since incorporation, or “Subsequent preparation of financial statements” for a non-first year filing of financial statements since incorporation.
- A8** - Type in the date of company’s current financial year start date or choose the date from the “Calendar” function.
- A9** - Type in the date of company’s current financial year end date or choose the date from the “Calendar” function.
- A10** - Type in the date of company’s previous financial year start date or choose the date from the “Calendar” function.
- A11** - Type in the date of company’s previous financial year end date or choose the date from the “Calendar” function.
- A12** - Select either “Carrying on business activities” or “Not carrying on business activities” for the status of carrying on business during financial year.
- A13** - Select either “Audited” or “Unaudited” for the disclosure of financial statement audit status.
- A14** - This field will be blocked if “Audited” was selected for the disclosure of financial statement audit status. If “Unaudited” was selected instead, select either “Dormant company”, “Zero-revenue company” or “Threshold-Qualified company”.
- A15** - The selection for basis of accounting standards applied to prepare the financial statements will depend on the status and type of company chosen earlier. For FS-CLBG submission, select “Malaysian Financial Reporting Standards”.
- A16** - This field will be blocked as “Public company” was selected in Step A5 for the status of the company.
- A17** - Select either “KFI-CLBG” or “FS-CLBG”. For FS-CLBG submission, select “FS-CLBG”.

- A18** - Select either "Consolidated" or "Separate" for nature of financial statements.
- A19** - Select "Malaysian Ringgit (MYR)" for the description of presentation currency.
- A20** - Select the description of functional currency from the list of functional currency.
- A21** - Select either "Actuals", "In thousands", "In millions" or "In Billions" for the level of rounding used in financial statements.
- A22** - This field is blocked for all CLBG filing as there should be no disclosure on whether company's shares are traded on any official stock exchange for CLBG companies..
- A23** - Select either "Company regulated by Bank Negara Malaysia" or "Company not regulated by Bank Negara Malaysia" for the disclosure on whether company regulated by Bank Negara Malaysia at the financial year end.
- A24** - Select either "Yes" or "No" for the description on whether company had applied for any exemption, waiver, relief or extension of time with regards to annual return or financial statements and reports from Registrar or Minister. This is in regards to whether there are any Exemption Application applied.
- A25** - Select either "Current-Noncurrent" for the method used for preparing Statement of Financial Position.
- A26** - Select either "Function of expense" or "Nature of expense" for the method used for preparing Statement of Profit or Loss.
- A27** - This field will be blocked for all CLBG filings.
- A28** - Select "Indirect" for the method used for preparing Statement of Cash Flows.
- A29** - Select either "Yes" or "No" for the disclosure on whether comparative period values are restated.
- A30** - Click "Generate Template" to create the MBRS Template.

Filing Information		
* Company registration number	234567-P	A1
* Name of company	Art People Foundation	A2
Former name of the company		A3
* Origin of company	Incorporated in Malaysia	A4
* Status of company	Public company	A5
* Type of company	Company limited by guarantee	A6
* Disclosure of financial statements preparation for current submission	Subsequent preparation of financial statements	A7
* Company's current financial year start date	01/01/2017	A8
* Company's current financial year end date	31/12/2017	A9
* Company's previous financial year start date	01/01/2016	A10
* Company's previous financial year end date	31/12/2016	A11
* Status of carrying on business during the financial year	Carrying on business activities	A12
* Disclosure of financial statements audit status	Audited	A13
Audit exemption category		A14
* Basis of accounting standards applied to prepare the financial statements	Malaysian Financial Reporting Standards	A15
Disclosure of other accounting standards applied		A16
* Type of submission	FS-CLBG	A17
* Nature of financial statements	Separate	A18
* Description of presentation currency	Malaysian Ringgit (MYR)	A19
Description of functional currency	Malaysian Ringgit (MYR)	A20
* Level of rounding used in financial statements	Actuals	A21
Disclosure on whether company's shares are traded on any official stock exchange		A22
* Disclosure of whether company regulated by Bank Negara Malaysia at the financial year end	Company not regulated by Bank Negara Malaysia	A23
Description on whether company had applied for any exemption, waiver, relief or extension of time with regards to annual return or financial statements and reports from Registrar or Minister	No	A24
* Method used for preparing Statement of Financial Position	Current-Noncurrent	A25
* Method used for preparing Statement of Profit or Loss	Function of expense	A26
Method used for preparing Statement of Comprehensive Income		A27
* Method used for preparing Statement of Cash Flows	Indirect	A28
* Disclosure on whether comparative period values are restated	No	A29
* denotes mandatory items to be reported		A30
<input type="button" value="Generate Template"/> <input type="button" value="Cancel"/>		

Figure 101

After filling in the required information, click "Generate Template" and the mTool will start populating an MBRS Template, unique to the company's filing requirements. When this is done, a "Save As" window will prompt as shown in the figure below.

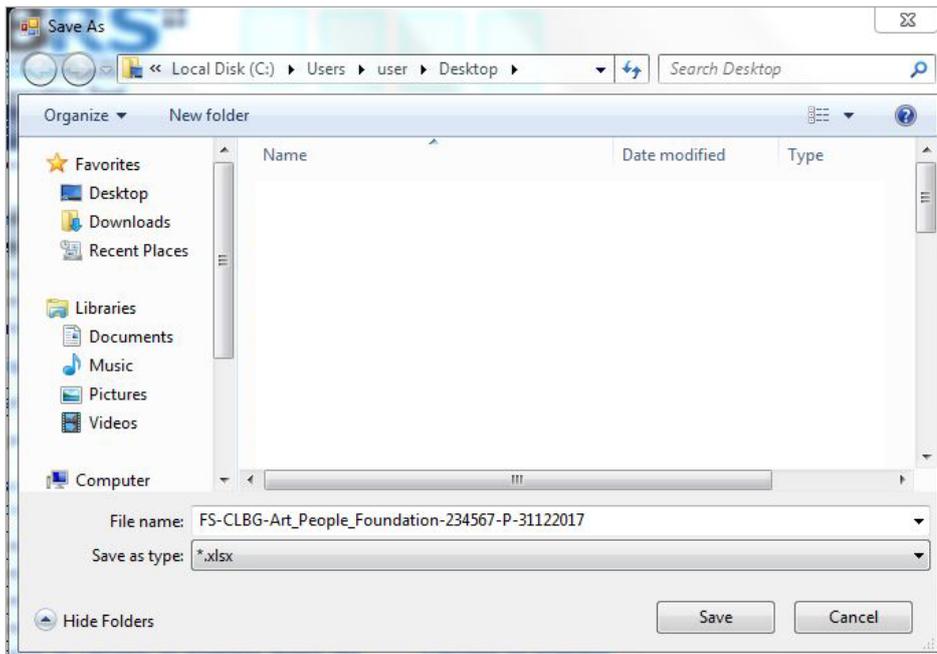


Figure 102

After saving the document, it will land on the “FI” tab. The “Filing Information” section is prepared based on information provided during the creation of the MBRS Template. Below is an illustration of a completed FI.

    	
1	Malaysian Business Reporting System Preparation Tool
2	<b>FS-CLBG Filing Information</b>
3	* denotes mandatory items to be reported <a href="#">Edit Filing Information</a>
10	<b>Filing Information</b>
11	<b>General Filing Information</b>
12	* Company registration number : 234567-P
13	* Name of company : Art People Foundation
14	Former name of the company
15	* Origin of company : Incorporated in Malaysia
16	* Status of company : Public company
17	* Type of company : Company limited by guarantee
18	* Disclosure of financial statements preparation for current submission : Subsequent preparation of financial statements
19	* Company's current financial year start date : 01/01/2017
20	* Company's current financial year end date : 31/12/2017
21	Company's previous financial year start date : 01/01/2016
22	Company's previous financial year end date : 31/12/2016
23	* Status of carrying on business during the financial year : Carrying on business activities
24	* Disclosure of financial statements audit status : Audited
25	Audit exemption category
26	* Basis of accounting standards applied to prepare the financial statements : Malaysian Financial Reporting Standards
27	Disclosure of other accounting standards applied
28	* Type of submission : FS-CLBG
29	* Nature of financial statements : Separate
30	* Description of presentation currency : Malaysian Ringgit (MYR)
31	Description of functional currency : Malaysian Ringgit (MYR)
32	* Level of rounding used in financial statements : Actuals

Figure 103

Preparers may edit the filing information by clicking on the “Edit Filing Information” link at the top right of the “Filing Information” tab (as shown below). A window will prompt enabling users to make changes.



Figure 104

### 6.2.1.3.1.2 Scope of Filing

Preparers will next need to fill the “Scope of Filing” tab. The disclosure on scope of filing contains a number of sections:

- Particulars of Financial Statements and Reports;
- Nature of Business;
- Disclosure of companies limited by guarantee;
- Approved Application from the Registrar or Minister; and
- Changes from Subsequent XBRL Financial Statements.

The first section that must be filled in is the “Particulars of Financial Statements and Reports”. Below are a step-by-step guide and illustration of how it should be filled.

- B1** - Double click on the orange cell to populate a calendar window to select the date of financial statements approved by Board of Directors. After selecting the date, click “Ok”.
- B2** - Double click on the orange cell to populate a calendar window to select the date of circulation of financial statements and reports to members. After selecting the date, click “Ok”.
- B3** - This field is mandatory for public companies. Hence, private companies may leave this field blank. Double click on the orange cell to populate a calendar window to select the date of financial statements and reports of the directors and auditors status laid in annual general meeting. After selecting the date, click “Ok”.
- B4** - Double click on the orange cell to populate a calendar window to select the date of statutory declaration. After selecting the date, click “Ok”.
- B5** - This field is blocked from editing as the data has been entered in “Filing Information” section. Refer to section 6.2.1.3.1.1 Filing Information on how to amend this information.
- B6** - Double click empty cell to populate the dropdown data window. Select either “Companies Act 1965 or 2016” or “Trust Companies Act 1949”.
- B7** - This field is blocked from editing as the data has been entered in “Filing Information” section. Refer to section 6.2.1.3.1.1 Filing Information on how to amend this information.

    			
1	Preparation Tool		
2	FS-CLBG Scope of filing		
3	* denotes mandatory items to be reported		
9			
10	<b>Disclosure on scope of filing</b>		
11	<b>Particulars of Financial Statements and Reports</b>		
12	*Date of financial statements approved by Board of Directors	01/03/2018	B1
13	*Date of circulation of financial statements and reports to members	01/03/2018	B2
14	Date of financial statements and reports of the directors and auditors (if applicable) laid in annual general meeting		B3
15	*Date of Statutory Declaration	01/03/2018	B4
16	Disclosure on whether company's shares are traded on any official stock exchange		B5
17	Disclosure of the regulation applied during incorporation of the company	Companies Act 1965 or 2016	B6
18	Disclosure of whether company regulated by Bank Negara Malaysia at the financial year end	Company not regulated by Bank Negara Malaysia	B7
21			

Figure 105

For the nature of business section, preparers must select a minimum of one and up to three nature of businesses relevant to the company. If the company has more than three nature of businesses, the company should select three of its most prominent businesses. Below are a step-by-step guide and illustration of how this section should be filled.

- B8 - Double click on the empty field to populate the option window to select the nature of business.

    			
1	Preparation Tool		
2	FS-CLBG Scope of filing		
22			
27		*MSIC Code	*Description of business
28	<a href="#">Edit Nature of business</a>		
29	Business 1		
30	Business 2		
31	Business 3		

Figure 106

- B9 - Preparer may search the list by typing in a keyword of the company's nature of business or a specific MSIC Code for ease of searching. After typing in the keyword or MSIC Code, click "Search".
- B10 - Click on one nature of business to select and then, click "Ok".

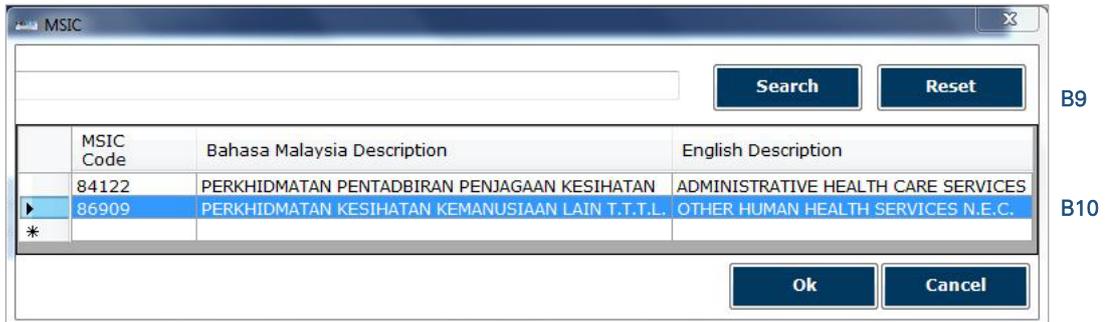


Figure 107

- B11** - To select the number of nature of business, click on the “Edit Nature of business” link at the top left of the nature of business section, as shown in the figure below. It will then populate the option window to select the number of nature of business.



Figure 108

- B12** - Select the number of nature of business required. A minimum of one and a maximum of three can be selected. After selecting, click “Apply” to save the changes.

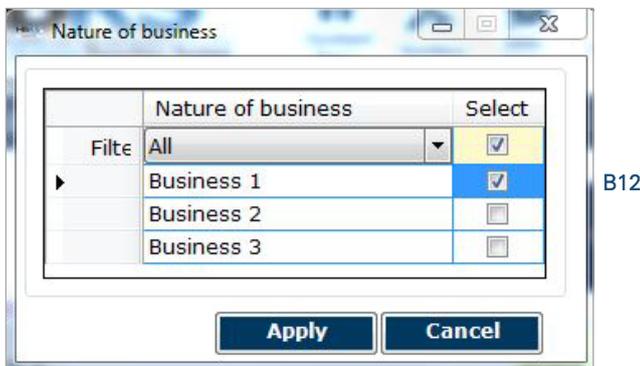
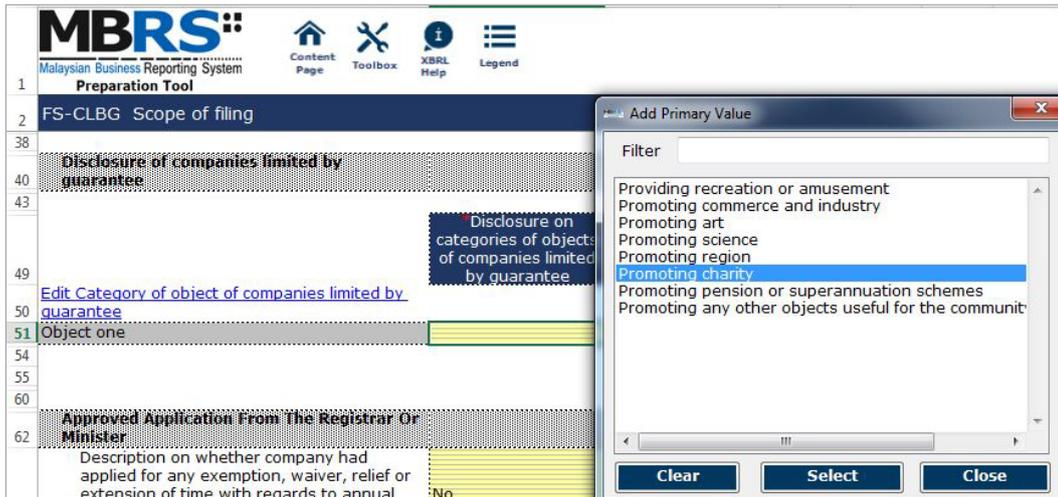


Figure 109

The next section is the “Disclosure of company limited by guarantee”. This section is mandatory for CLBG filing. Below is a step-by-step guide on how to fill in this section.

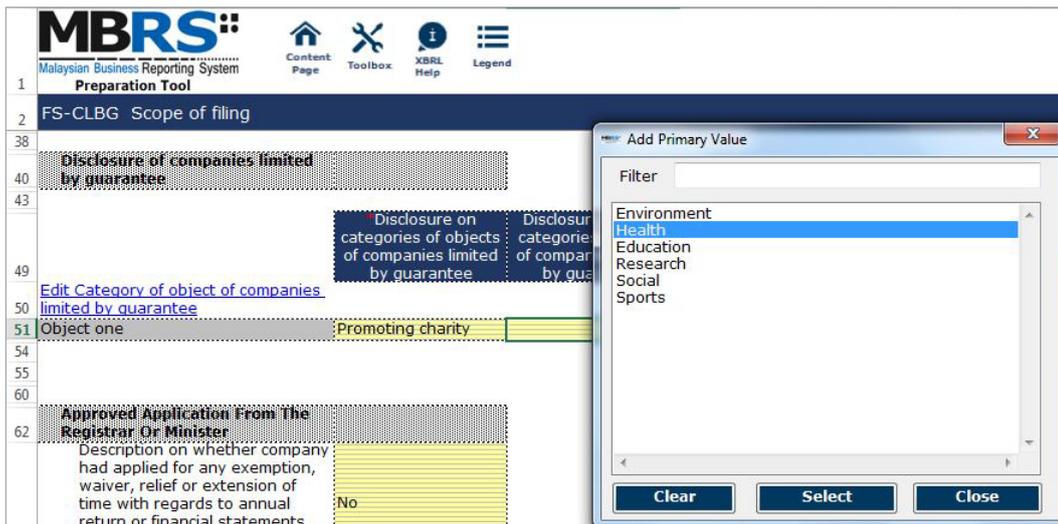
- B13** - Double click on the empty field to populate the option window to select the disclosure on categories of objects of companies limited by guarantee. An “Add Primary Value” window will populate. Select and click “Select” to save the selection made.



B13

Figure 110

- B14 - Repeat Step B13 for disclosure on sub-categories of objects of companies limited by guarantee. Double click on the empty field to populate the option window to select the disclosure on sub-categories of objects of companies limited by guarantee. An "Add Primary Value" window will populate. Select and click "Select" to save the selection made.



B14

Figure 111

The next section is the "Approved Application from the Registrar or Minister". There is no need to fill in this section as this section would have been pre-populated from the "Filing Information" window during the creation of the MBRSS Template. Refer to section 6.2.1.3.1.1 Filing Information on how to amend this information. Below is an illustration of a completed "Approved Application from the Registrar or Minister".

1	    	
	Malaysian Business Reporting System <b>Preparation Tool</b>	
2	<b>FS-CLBG Scope of filing</b>	
60	<b>Approved Application From The Registrar Or Minister</b>	
62	Description on whether company had applied for any exemption, waiver, relief or extension of time with regards to annual return or financial statements and reports from Registrar or Minister	No
63	Method used for preparing Statement of Financial Position	Current-Noncurrent
74	Method used for preparing Statement of Profit or Loss	Function of expense
75	Method used for preparing Statement of Comprehensive Income	
76	Method used for preparing Statement of Cash Flows	Indirect
77		

Figure 112

The last section for “Scope of Filing” tab is the “Changes from Subsequent XBRL Financial Statements”. Preparers must select between “Yes” or “No” for each of the disclosure described. Below are a step-by-step guide and an illustration on how it should be filled.

- B15** - This field is blocked from editing as the data has been entered in “Filing Information” section. Refer to section 6.1.1.3.1.1 Filing Information on how to amend this information.
- B16** - Double click on the empty field and it will populate a dropdown option window. Select either “Yes” or “No”. After selecting, click on “Select” to save the selection made.
- B17** - Double click on the empty field and it will populate a dropdown option window. Select either “Yes” or “No”. After selecting, click on “Select” to save the selection made.
- B18** - Double click on the empty field and it will populate a dropdown option window. Select either “Yes” or “No”. After selecting, click on “Select” to save the selection made.

1	    		
	Malaysian Business Reporting System <b>Preparation Tool</b>		
2	<b>FS-CLBG Scope of filing</b>		
78	<b>Changes From Subsequent XBRL Financial Statements Filing</b>		
79	*Disclosure on whether comparative period values are restated	No	B13
80	*Disclosure on whether opening statements changed due to changes in accounting standards	No	B14
81	*Disclosure on whether reclassification of previous financial statements changed due to changes in accounting standards	No	B15
82	*Description on whether company changed the duration of financial reporting period	No	B16
83			

Figure 113

## 6.2.1.3.2 Disclosure

### 6.2.1.3.2.1 Disclosure – Director’s Report

Preparers need to file the disclosure on Director’s Report in the MBRS Template, which is similar to the disclosure in a typical set of statutory financial statements. Preparers MUST include a full Director’s Report in the text block and MUST also fill in the subsequent mandatory fields. However, preparers must note that, if the Director’s Report are signed by two directors, relevant details of the second signee MUST be provided. Failure to fill in the details of the second signee will prompt a validation error during the generation of XBRL File. Below is a step-by-step guide and illustration of how it should be filled.

- C1** - Double click on the text block data cell on row 12 to populate the “Note Textblock” window. Fill in the Director’s report as per the company financial statements and click “Save”. A signed copy of the Director’s Report is not required to be submitted.

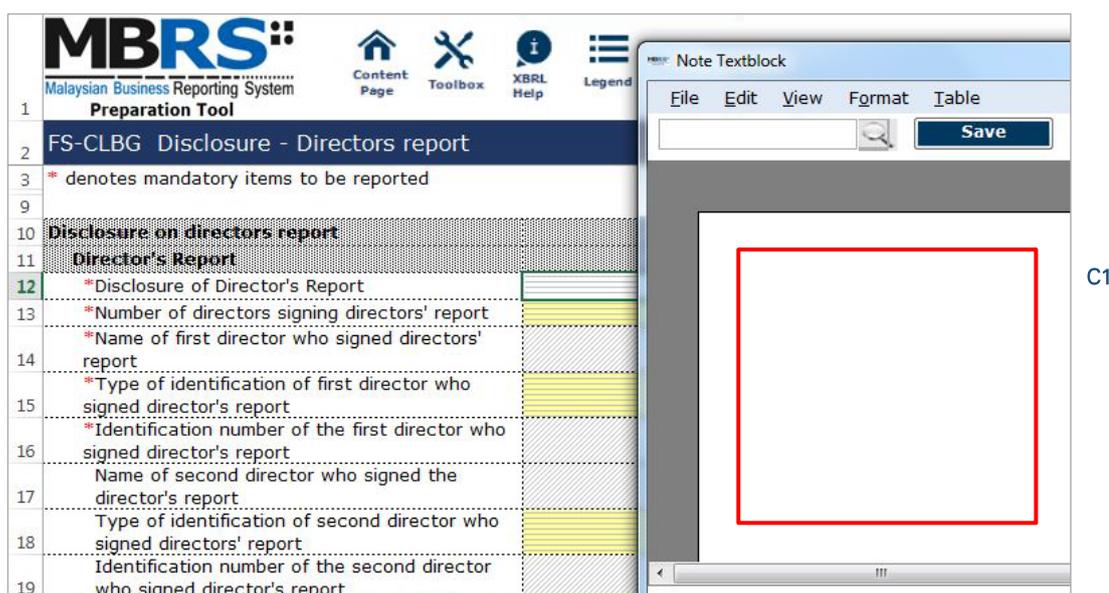


Figure 114

- C2** - Upon saving the action done in Step C1, it will show as “[Text block added]” on the cell.
- C3** - Double click on the empty field and it will populate a dropdown option window. Select either “1” or “2” for the number of directors signing director’s report. After selecting, click on “Select” to save the selection made.
- C4** - Type in the full name of the first director who signed director’s report.
- C5** - Double click on the empty field and it will populate a dropdown option window. Select the type of identification of the first director who signed director’s report and click “Select” to save the selection made.
- C6** - Type in the identification number of the first director who signed the director’s report. The data typed in must be a string data. This means that no space or symbol should be added in between the data.
- C7** - Type in the full name of the second director who signed director’s report. This field MUST be filled in if “2” was selected at Step C3.
- C8** - Double click on the empty field and it will populate a dropdown option window. Select the type of identification of the second director who signed director’s report and click “Select” to save the selection made. This field MUST be filled in if “2” was selected at Step C3.

- C9** - Type in the identification number of the second director who signed the director's report. The data typed in must be a string data. This means that no space or symbol should be added in between the data. This field **MUST** be filled in if "2" was selected at Step C3.
- C10** - Double click on the empty field and it will populate a dropdown option window. Select either "Yes" or "No" for the disclosure of contingent or other liability being enforceable within twelve months after the end of the financial year.
- C11** - Double click on the empty field and it will populate a dropdown option window. Select either "Yes" or "No" for the disclosure of occurrence of any substantial, material or unusual in nature items, transactions or events.
- C12** - Double click on the empty field and it will populate a dropdown option window. Select either "Yes" or "No" for the disclosure of directors received or become entitled to receive other benefits by reason of contract made by company or related corporation.
- C13** - Double click on the orange cell to populate a calendar window to select the date of signing director's report. After selecting the date, click "Ok".

    	
1	Preparation Tool
2	FS-CLBG Disclosure - Directors report
3	* denotes mandatory items to be reported
9	
10	<b>Disclosure on directors report</b>
11	<b>Director's Report</b>
12	*Disclosure of Director's Report [Text block added]
13	*Number of directors signing directors' report 2
14	*Name of first director who signed directors' report Jamie Lee
15	*Type of identification of first director who signed director's report MyKad
16	*Identification number of the first director who signed director's report 550607015599
17	Name of second director who signed the director's report Mohd. Halim Bin Sulaiman
18	Type of identification of second director who signed directors' report MyKad
19	Identification number of the second director who signed director's report 580501145341
20	*Disclosure of contingent or other liability being enforceable within twelve months after the end of financial year No
21	*Disclosure of occurrence of any substantial, material or unusual in nature items, transactions or events No
22	*Disclosure of directors received or become entitled to receive other benefits by reason of contract made by company or related corporation No
23	*Date of signing director's report 01/03/2018
26	

C2  
C3  
C4  
C5  
C6  
C7  
C8  
C9  
C10  
C11  
C12  
C13

◀ ▶ ... SOF **DirectorsRep** StatOfDirectors AuditReport SOFP-CuNonCu SOFP-Sub SO

Figure 115

### 6.2.1.3.2.2 Disclosure – Statement by Directors

Similar to the disclosure in a typical set of annual financial statements, preparers need to file the disclosure on Statement by Directors in the MBRS Template. Preparers must include the full Statement by Directors and Statutory Declaration in textblock and **MUST** also fill in the subsequent mandatory fields. However, preparers must note that, if the Statement by Directors are signed by two directors, relevant details of the second signee **MUST** be provided. Failure to fill in the details of the second signee will prompt a validation error during the generation of XBRL File. Below are a step-by-step guide and illustration of how it should be filled.

- D1** - Double click on the text block data cell on row 12 to populate the "Note Textblock" window. Fill in the Statement by Directors and Statutory Declaration as per the company financial statements and click "Save". Upon saving, it will show as "[Text block added]" on the cell.
- D2** - Double click on the empty field and it will populate a dropdown option window. Select either "Yes" or "No" for the disclosure of directors opinion that the financial statements or consolidated financial statements are drawn up in accordance with approved accounting standards and reflect true and give true and fair view of financial position and performance of the company and the group. Then, click "Select" to save the selection made.
- D3** - Double click on the empty field and it will populate a dropdown option window. Select either "1" or "2" for the number of directors signing Statement by Directors. After selecting, click on "Select" to save the selection made.
- D4** - Type in the full name of the first director who signed Statement by Directors.
- D5** - Double click on the empty field and it will populate a dropdown option window. Select either "Primarily responsible for financial management of the company" or "Not primarily responsible for financial management of the company" for the disclosure whether the first director is also primarily responsible for financial management of the company.
- D6** - Double click on the empty field and it will populate a dropdown option window. Select the type of identification of the first director who signed Statement by Directors and click "Select" to save the selection made.
- D7** - Type in the identification number of the first director who signed the Statement by Directors. The data typed in must be a string data. This means that no space or symbol should be added in between the data.
- D8** - Type in the full name of the second director who signed Statement by Directors. This field MUST be filled in if "2" was selected at Step D3.
- D9** - Double click on the empty field and it will populate a dropdown option window. Select either "Primarily responsible for financial management of the company" or "Not primarily responsible for financial management of the company" for the disclosure whether the second director is also primarily responsible for financial management of the company. This field MUST be filled in if "2" was selected at Step D3.
- D10** - Double click on the empty field and it will populate a dropdown option window. Select the type of identification of the second director who signed Statement by Directors and click "Select" to save the selection made.
- D11** - Type in the identification number of the second director who signed the Statement by Directors. The data typed in must be a string data. This means that no space or symbol should be added in between the data.
- D12** - Type in the full name of other person primarily responsible for financial management of the company, if any. Leave this field empty if there are no other person primarily responsible for financial management if the company.
- D13** - Double click on the empty field and it will populate a dropdown option window. Select the type of identification of the other person primarily responsible for financial management of the company and click "Select" to save the selection made. This field MUST be filled in only if Step D12 was filled in.
- D14** - Type in the identification number of the other person primarily responsible for financial management of the company. The data typed in must be a string data. This means that no space or symbol should be added in between the data. This field MUST be filled in only if Step D12 was filled in.
- D15** - Double click on the orange cell to populate a calendar window to select the date of signing statement by directors. After selecting the date, click "Ok".

    			
1	Malaysian Business Reporting System Preparation Tool		
2	FS-CLBG Disclosure - Statement by directors		
10	Disclosure on statement by directors		
11	Statement by Directors		
12	*Disclosure of Statement by Directors *Disclosure of directors opinion that the financial statements or consolidated financial statements are drawn up in accordance with approved accounting standards and reflect true and give true and fair view of financial position and performance of the company and the group	[Text block added]	D1 D2
13		Yes	
14	*Number of directors signing Statement by Directors	2	D3
15	*Name of first director who signed Statement by Directors	Jamie Lee	D4
16	*Disclosure whether the first director is also primarily responsible for financial management of the company	Primarily responsible for financial management of the company	D5
17	*Type of identification of first director who signed Statement by Directors	MyKad	D6
18	*Identification number of the first director who signed Statement by Directors	550607015599	D7
19	Name of second director who signed Statement by Directors	Mohd. Halim Bin Sulaiman	D8
20	Disclosure whether the second director is also primarily responsible for financial management of the company	Not primarily responsible for financial management of the company	D9
21	Type of identification of second director who signed Statement by Directors	MyKad	D10
22	Identification number of second director who signed Statement by Directors	580501145341	D11
23	Name of other person primarily responsible for financial management of the company		D12
24	Type of identification of other person primarily responsible for financial management of the company		D13
25	Identification number of other person primarily responsible for financial management of the company		D14
26	Date of signing statement by directors	01/03/2018	D15
29			

Figure 116

### 6.2.1.3.2.3 Disclosure – Auditor’s Report to Members

Disclosure on auditor’s report is mandatory if the company’s Financial Statements is audited. Hence, if the preparer has selected “Audited” as the disclosure of audit status while filling in the “Filing Information”, the mandatory fields MUST be filled in as shown in the figure below. A copy of signed Audited Report MUST be attached on mPortal during the FS filing submission to SSM on mPortal.

- E1** - Double click on the text block data cell to populate the “Note Textblock” window. Fill in the disclosure of auditor’s report to members as per the company financial statements and click “Save”. Upon saving, it will show as “[Text block added]” on the cell.
- E2** - Double click on the empty field and it will populate a dropdown option window. Select the type of auditor’s opinion. Then, click “Select” to save the selection made.
- E3** - Double click on the orange cell to populate a calendar window to select the date of signing auditor’s report. After selecting the date, click “Ok”.
- E4** - Type in the license number of auditor. Insert only the first four digit from the full auditor’s license number. For example, 2017/99/88(J/PH).
- E5** - Type in the full name of auditor signing the report.
- E6** - Type in the registration number of audit firm. Insert the full audit firm’s number without spacing. For example, AF0002.
- E7** - Type in the name of audit firm.

- E8 - Type in the first address line of the audit firm.
- E9 - Type in the second address line of the audit firm, if applicable.
- E10 - Type in the third address line of the audit firm, if applicable.
- E11 - Type in the postcode of the audit firm's address. Data typed in MUST be number data. It can be validated as an error if this cell contains anything other than numbers.
- E12 - Type in the town the audit firm is situated in.
- E13 - Double click on the empty field and it will populate a dropdown option window. Select the state. Then, click "Select" to save the selection made.

    	
1	<b>Preparation Tool</b>
2	<b>FS-CLBG Disclosure - Auditors report to members</b>
3	* denotes mandatory items to be reported
4	
10	<b>Disclosure on auditors report to members</b>
11	<b>Auditor's report</b>
12	Disclosure of auditor's report to members [Text block added] E1
13	*Type of auditor's opinion Unmodified opinion E2
14	*Date of signing auditor's report 01/03/2018 E3
15	<b>Auditors information</b>
16	<b>Details of auditors signing report</b>
17	*License number of auditor 2017 E4
18	Name of auditor signing report Azizan Hashim E5
19	<b>Details of audit firm</b>
20	*Registration number of audit firm AF0002 E6
21	Name of audit firm CROWN PLT E7
22	<b>Detailed address of audit firm</b>
23	*Address line 1 CROWN TOWER E8
24	Address line 2 CROWN ROAD E9
25	Address line 3 CROWN AREA E10
26	*Postcode 33333 E11
27	*Town PETALING JAYA E12
28	*State SELANGOR E13

Navigation: < > ... SOF DirectorsRep StatOfDirectors **AuditReport** SOFP-CuNonC

Figure 117

### 6.2.1.3.3 Statements

For Statement of Financial Position ("SOFP"), the only type of statement that will be populated will be the Statement of Financial Position – Current/Non-current Method as this is the only type that is made available for FS-CLBG filing.

As for the Statement of Income and Expenditure ("SOIE"), the type of statement that will be populated will either be Statement of Income and Expenditure – by Function of Expense or Statement of Income and Expenditure – by Nature of Expense depending on information filled by preparers while filling in the "Filing Information" window. The relevant Analysis of Income and Expenditure will be populated according to either type of Statement of Profit or Loss as shown below.

- Statement of Income and Expenditure – by Function of Expenses and Analysis of Income and Expenditure – by Function of Expenses OR
- Statement of Income and Expenditure – by Nature of Expenses and Analysis of Income and Expenditure – by Nature of Expenses.

And for Statement of Cash Flows (“SOCF”), only one type of statement will be populated, namely the Statement of Cash Flows – Indirect, as this will be the only type made available for FS-CLBG filing.

For the purpose of illustration, only one type of SOIE and its Analysis of Income and Expenditure will be shown below. Method of preparation and filling in of data should be the same. Only the nature of the concepts will differ.

### 6.2.1.3.3.1 Statement of Financial Position – Current/Non-current Method

Most of the element labels in the SOFP will be linked to the sub-classification tab for the purpose of providing breakdowns. The line items in blue are total data, which means that these are subtotals to the breakdown of element labels in the sub-classification tab and they cannot be edited.

Below is an illustration of a completed financial position. An illustration of how element labels are linked to the sub-classification tab will be shown in the next section.

- F1 - For non-mandatory fields, if there are no figures to be disclosed, preparers may leave these fields empty.
- F2 - For fields that are denoted as mandatory, a figure MUST be filled in these fields. Hence, if there are no figure to be disclosed by the company for these concepts, type in zero (“0”) into the cell.

    			
1	Preparation Tool		
2	FS-CLBG Statement of financial position, by current/non-current method		
19		2017	2016
20		MYR Actuals	MYR Actuals
24	Statement of financial position		
25	Statement of financial position		
26	Assets		
27	Non-current assets		
28	*Property, plant and equipment	23,797.00	23,783.00
29	*Investment properties	0.00	0.00
30	Right-of-use assets		
31	*Intangible assets	0.00	0.00
32	*Investments in subsidiaries	0.00	0.00
33	*Investments in associates	0.00	0.00
34	*Investments in joint ventures	0.00	0.00
35	*Other investments	0.00	0.00
36	*Trade and other non-current receivables	0.00	0.00
37	Contract assets		
38	Deferred tax assets		
39	*Other non-current assets	0.00	0.00
40	<b>*Total non-current assets</b>	<b>23,797.00</b>	<b>23,783.00</b>
41	Current assets		
42	*Inventories	0.00	0.00
43	Other investments		
44	Current tax assets		
45	*Trade and other current receivables	112,894.00	19,349.00
46	Contract assets		
47	*Cash and cash equivalents	2,868,634.00	2,545,844.00

F1

F2

48	*Other current assets	0.00	0.00	
49	Total current assets other than assets held for sale			
50	Non-current assets or disposal groups classified as held for sale or as held for distribution to owners			
51	<b>*Total current assets</b>	2,981,528.00	2,565,193.00	
52	<b>*Total assets</b>	3,005,325.00	2,588,976.00	
53	<b>Fund/Equity and Liabilities</b>			
54	<b>Fund/Equity and reserves</b>			
55	*Accumulated funds (deficit)	2,980,589.00	2,553,795.00	
56	*Contribution from members	0.00	0.00	
57	*Other reserves	0.00	0.00	<a href="#">See details</a>
58	<b>*Total fund/equity and reserves attributable to owners</b>	2,980,589.00	2,553,795.00	
59	*Non-controlling interests	0.00	0.00	
60	<b>*Total fund/equity and reserve</b>	2,980,589.00	2,553,795.00	
61	<b>Liabilities</b>			
62	<b>Non-current liabilities</b>			
63	*Borrowings	0.00	0.00	<a href="#">See details</a>
64	Lease liabilities			
65	*Employee benefit liabilities	0.00	0.00	
66	*Provisions	0.00	0.00	
67	*Trade and other non-current payables	0.00	0.00	<a href="#">See details</a>
68	Contract liabilities			
69	Deferred tax liabilities			
70	Other non-current liabilities			
71	<b>Total non-current liabilities</b>	0.00	0.00	
72	<b>Current liabilities</b>			
73	*Borrowings	0.00	0.00	<a href="#">See details</a>
74	Lease liabilities			
75	*Employee benefit liabilities	0.00	0.00	
76	*Provisions	0.00	0.00	
77	Current tax liabilities			
78	*Trade and other current payables	24,736.00	35,181.00	<a href="#">See details</a>
79	Contract liabilities			
80	Other current liabilities			
81	<b>Total current liabilities other than liabilities held for sale</b>	24,736.00	35,181.00	
82	*Liabilities included in disposal groups classified as held for sale	0.00	0.00	
83	<b>*Total current liabilities</b>	24,736.00	35,181.00	
84	<b>*Total liabilities</b>	24,736.00	35,181.00	
85	<b>*Total fund/equity and liabilities</b>	3,005,325.00	2,588,976.00	

Figure 118

As mentioned in section 5.1 Mapping of Element Labels, for many-to-one concept mapping and mapping of concepts to "Others", preparers MUST include a footnote to indicate what the aggregated figures are and what "Others" includes.

#### 6.2.1.3.3.2 Sub-classification of Assets, Liabilities and Equity – Current/Non-current Method

The element labels in this tab are the breakdowns for the element labels in the SOFP. For example, the breakdown for the element label "Property, plant and equipment" in the Statement of Financial Position, is as shown in Figure 120. The "See details" link of this element label in the SOFP is linked to the sub-classification of total property, plant and equipment and vice versa. Repeat the steps done to fill in the sub-classification of "Property, plant and equipment", for the rest of the element labels in the SOFP.

- G1 - At the SOFP tab, click the “See details” link of property, plant and equipment. It will go to the sub-classification section for property, plant and equipment. Now, move on to the Step G2.

FS-CLBG Statement of financial position, by current/non-current method			
		2017	2016
		MYR'Actuals	MYR'Actuals
24	Statement of financial position		
25	Statement of financial position		
26	Assets		
27	Non-current assets		
28	*Property, plant and equipment	23,797.00	23,783.00
29	*Investment properties	0.00	0.00
30	Right-of-use assets		

G1

Figure 119

- G2 - After clicking the link as per Step G1, it will go to the subtotal cell of property, plant and equipment in the sub-classification tab. Fill in the sub-classifications of property, plant and equipment, in the cells above the subtotal row 47.

FS-CLBG Sub-classification of assets, liabilities and equity			
		2017	2016
		MYR'Actuals	MYR'Actuals
24	Statement on sub-classification of assets, liabilities and equity		
25	Statement on sub-classification of assets, liabilities and equity		
26	Sub-classification of assets, liabilities and equity		
27	Property, plant and equipment		
28	Land and buildings		
29	Land		
30	Freehold land		
31	Long term leasehold land		
32	Short term leasehold land		
33	<b>Total land</b>	0.00	0.00
34	Buildings		
35	Building on freehold land		
36	Building on long term leasehold land		
37	Building on short term leasehold land		
38	Leased properties		
39	<b>Total buildings</b>	0.00	0.00
40	<b>Total land and buildings</b>	0.00	0.00
41	Vehicles		
42	Plant and equipment	11,453.00	8,563.00
43	Office equipment, fixture and fittings	12,344.00	14,120.00
44	Computer software and hardware		
45	Construction in progress/Asset work-in progress		
46	Other property, plant and equipment	0.00	1,100.00
47	<b>*Total property, plant and equipment</b>	23,797.00	23,783.00

G2

Figure 120

The blue cells refer to total data which are programmed to auto sum the figures of that particular breakdown.

After tagging/mapping and filling in all detailed analysis and information on the relevant concepts, preparers may hide all untagged row using the “Untagged Row” function, to avoid confusion when revisiting the sub-classification statement. This means that all the rows that were not used will be hidden and only those sub-classifications filled in will be seen. Below is an illustration of a sub-classification statement after hiding all untagged rows.

		2017	2016
		MYR'Actuals	MYR'Actuals
19			
20			
24	<b>Statement on sub-classification of assets, liabilities and equity</b>		
25	<b>Statement on sub-classification of assets, liabilities and equity</b>		
26	<b>Sub-classification of assets, liabilities and equity</b>		
27	<b>Property, plant and equipment</b>		
42	Plant and equipment	11,453.00	8,563.00
43	Office equipment, fixture and fittings	12,344.00	14,120.00
46	Other property, plant and equipment	0.00	1,100.00
47	<b>*Total property, plant and equipment</b>	<b>23,797.00</b>	<b>23,783.00</b>
114	<b>Trade and other current receivables</b>		
120	<b>Other current receivables</b>		
130	<b>Current non-trade receivables</b>		
132	Deposits	5,864.00	5,864.00
135	Other current non-trade receivables	107,030.00	13,485.00
136	<b>Total non-trade receivables</b>	<b>112,894.00</b>	<b>19,349.00</b>
137	<b>Total other current receivables</b>	<b>112,894.00</b>	<b>19,349.00</b>
138	<b>*Total trade and other current receivables</b>	<b>112,894.00</b>	<b>19,349.00</b>
139	<b>Cash and cash equivalents</b>		
140	<b>Cash</b>		
141	Cash in hand	5,373.00	2,674.00
142	Cash at bank - Local	563,261.00	43,170.00
144	<b>Total cash</b>	<b>568,634.00</b>	<b>45,844.00</b>
145	<b>Cash equivalents</b>		
146	Deposits and placements with licensed banks	2,300,000.00	2,500,000.00
150	<b>Total cash equivalents</b>	<b>2,300,000.00</b>	<b>2,500,000.00</b>
152	<b>*Total cash and cash equivalents</b>	<b>2,868,634.00</b>	<b>2,545,844.00</b>
213	<b>Trade and other current payables</b>		
219	<b>Current other payables</b>		
223	<b>Current non-trade payables</b>		
225	Accruals	10,860.00	16,877.00
229	Other current non-trade payables	13,876.00	18,304.00
230	<b>Total current non-trade payables</b>	<b>24,736.00</b>	<b>35,181.00</b>
231	<b>Total other current payables</b>	<b>24,736.00</b>	<b>35,181.00</b>
232	<b>*Total trade and other current payables</b>	<b>24,736.00</b>	<b>35,181.00</b>

Figure 121

And as mentioned in section 5.1 Mapping of Element Labels, for many-to-one concept mapping and mapping of concepts to "Others", preparer MUST include a footnote to indicate what the aggregated figures are and what "Others" includes.

### 6.2.1.3.3.3 Statement of Income and Expenditure – by Function of Expenses

Most of the element labels in the Statement of Income and Expenditure will be linked to the Analysis of Income and Expenditure tab for its breakdown. The line items in blue are total data, which are subtotals to the breakdown of element labels in the Analysis of Income and Expenditure tab and they cannot be edited.

Below is an illustration of a completed Statement of Income and Expenditure. An illustration of how element labels are linked to the Analysis of Income and Expenditure will be shown in the next section.

- H1** - For fields that are denoted as mandatory, a figure must be filled in these fields. Hence, if there are no figure to be disclosed by the company for these concepts, type in zero ("0") into the cell.
- H2** - For non-mandatory fields, if there are no figures to be disclosed, preparers may leave these fields empty.

    			
FS-CLBG Statement of income and expenditure, by function of expense			
		2017	2016
		MYR Actuals	MYR Actuals
<b>Statement of income and expenditure</b>			
<b>Statement of income and expenditure</b>			
<b>Continuing operations</b>			
* Income		1,000.00	50,000.00
* Cost of sales		0.00	0.00
<b>* Gross profit</b>		<b>1,000.00</b>	<b>50,000.00</b>
* Other income		1,002,625.00	0.00
* Administrative expenses		301,260.00	264,150.00
Government contribution			
* Other expenses		350,909.00	416,071.00
<b>Operating profit</b>		<b>351,456.00</b>	<b>(630,221.00)</b>
* Finance income		75,338.00	64,904.00
* Finance costs		0.00	0.00
<b>* Surplus (deficit) of income over expenditure before taxation</b>		<b>426,794.00</b>	<b>(565,317.00)</b>
* Tax expense		0.00	0.00
<b>* Total surplus (deficit)</b>		<b>426,794.00</b>	<b>(565,317.00)</b>
<b>Discontinued operations</b>			
<b>* Total surplus (deficit)</b>		<b>426,794.00</b>	<b>(565,317.00)</b>
<b>Surplus (deficit), attributable to</b>			
Surplus (deficit), attributable to members of company		426,794.00	(565,317.00)
<b>* Total surplus (deficit)</b>		<b>426,794.00</b>	<b>(565,317.00)</b>
<b>* Total other comprehensive surplus (deficit)</b>		<b>0.00</b>	<b>0.00</b>
<b>* Total comprehensive surplus (deficit)</b>		<b>426,794.00</b>	<b>(565,317.00)</b>
<b>Comprehensive surplus (deficit) attributable to</b>			
Comprehensive surplus (deficit), attributable to owners		426,794.00	(565,317.00)
<b>* Total comprehensive surplus (deficit)</b>		<b>426,794.00</b>	<b>(565,317.00)</b>

H1  
H2

Figure 122

As mentioned in section 5.1 Mapping of Element Labels, for many-to-one concept mapping and mapping of concepts to “Others”, preparer MUST include a footnote to indicate what the aggregated figures are and what “Others” includes.

6.2.1.3.3.4 Analysis of Income and Expenditure – by Function of Expense

The element labels in this statement are the breakdowns for the element labels in the SOIE. The breakdown for the element label “Revenue” in the SOIE, is shown in Figure 124. The “See details” link of this element label in the SOIE is linked to the breakdowns of “Revenue” in Analysis of Profit or Loss tab and vice versa. Repeat the steps done to fill in the breakdowns of “Revenue” for the rest of the element labels in the SOIE.

- 11 - At the SOIE tab, click the “See details” link of “Income”. It will go to the breakdown section for income. Now, move on to the Step I2.

FS-CLBG Statement of income and expenditure, by function of expense			
		2017	2016
		MYR Actuals	MYR Actuals
<b>Statement of income and expenditure</b>			
<b>Statement of income and expenditure</b>			
<b>Continuing operations</b>			
* Income		1,000.00	50,000.00
* Cost of sales		0.00	0.00
<b>* Gross profit</b>		<b>1,000.00</b>	<b>50,000.00</b>

I1

Figure 123

- 12 - After clicking the link as per Step I1, it will go to the subtotal cell of income in the analysis of income and expenditure tab. Fill in the breakdowns of income in the cells above the subtotal row 42.

FS-CLBG Analysis of income and expenditure, by function of expense			
		2017	2016
		MYR'Actuals	MYR'Actuals
24	<b>Analysis of income and expense</b>		
25	<b>Statement on analysis of income and expenditure</b>		
26	<b>Income</b>		
27	Income from sale of goods	1,000.00	50,000.00
28	Income from rendering of services		
29	Interest income		
30	Dividend income		
31	Rental income		
32	Income from fund raising		
33	Grant or incentives by Malaysian government or it's agencies		
34	Grant or incentives by foreign government or it's agencies		
35	Contributions by local contributor		
36	Contributions by foreign contributor		
37	Contributions by unknown contributor		
38	Donations by local contributor		
39	Donations by foreign contributor		
40	Donations by unknown contributor		
41	Other miscellaneous income		
42	<b>*Total income</b>	<b>1,000.00</b>	<b>50,000.00</b>

Figure 124

After tagging/mapping and filling in all detailed analysis and information on the relevant concepts breakdown, preparers may hide all untagged row using the “Untagged Row” function, to avoid confusion when revisiting the Analysis of Income and Expenditure statement. Below is an illustration of a sub-classification statement after hiding all untagged rows.

FS-CLBG Analysis of income and expenditure, by function of expense			
		2017	2016
		MYR'Actuals	MYR'Actuals
24	<b>Analysis of income and expense</b>		
25	<b>Statement on analysis of income and expenditure</b>		
26	<b>Income</b>		
27	Income from sale of goods	1,000.00	50,000.00
42	<b>*Total income</b>	<b>1,000.00</b>	<b>50,000.00</b>
48	<b>Other income</b>		
57	Other miscellaneous income	1,002,625.00	0.00
58	<b>*Total other income</b>	<b>1,002,625.00</b>	<b>0.00</b>
59	<b>Other expenses</b>		
103	Other miscellaneous expenses	350,909.00	416,071.00
104	<b>*Total other expenses</b>	<b>350,909.00</b>	<b>416,071.00</b>
105	<b>Finance income</b>		
108	Other finance income	75,338.00	64,904.00
109	<b>*Total finance income</b>	<b>75,338.00</b>	<b>64,904.00</b>

Figure 125

As mentioned in section 5.1 Mapping of Element Labels, for many-to-one concept mapping and mapping of concepts to “Others”, preparer MUST include a footnote to indicate what the aggregated figures are and what “Others” includes.

### 6.2.1.3.3.5 Statement of Changes in Fund

Below are the step-by-step guide and illustration on how to prepare Statement of Changes in Fund ("SOCIF").

- J1** - Click on the "Edit Components of fund" to select the components of fund to disclose. It will then populates an option window.



Figure 126

- J2** - Select the components of fund to disclose by ticking the checkbox. Then, select "Apply" to apply the selection made. The changes will be made and the statement of changes in fund will disclose only the components of fund chosen.

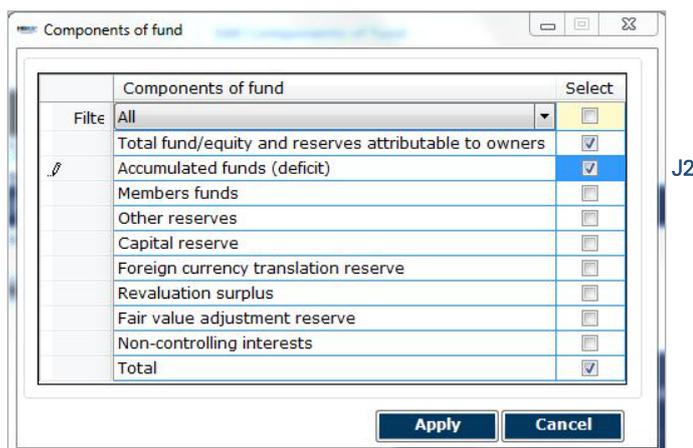


Figure 127

- J3** - Fill in all the relevant disclosures for the current year as per the FS. And ensure that the figures are equal to the FS.
- J4** - For the "Total funds and reserves attributable to owners of parent" column and "Total" column, preparers may use the "Auto calculate" function in the toolbox to sum up all the figures in these columns. Click on one empty cell in either one of the column, and click on the "Auto calculate" button.

FS-CLBG Statement of changes in fund			
<a href="#">Edit Components of fund</a>			
	Accumulated funds (deficit)	Total fund/equity and reserves attributable to owners	Total
	2017	2017	2017
	MYR Actuals	MYR Actuals	MYR Actuals
<b>Statement of changes in fund</b>			
<b>Statement of changes in fund</b>			
*Balance at beginning of period	2,553,795.00	2,553,795.00	2,553,795.00
*Impact of changes in accounting policies	0.00	0.00	0.00
*Other prior period adjustments	0.00	0.00	0.00
Balance at beginning of period, restated	2,553,795.00	2,553,795.00	2,553,795.00
*Total surplus (deficit)	426,794.00	426,794.00	426,794.00
*Total other comprehensive surplus (deficit)	0.00	0.00	0.00
*Total comprehensive surplus (deficit)	426,794.00	426,794.00	426,794.00
<b>Contributions by and distributions to owners</b>			
Acquisition (dilution) of equity interest in subsidiaries			
Reserve attributable to disposal group classified as held for sale			
Dividend paid			
Other transactions with owners			
*Total contributions by and distributions to owners	0.00	0.00	0.00
*Total changes in fund/equity	426,794.00	426,794.00	426,794.00
*Balance at end of period	2,980,589.00	2,980,589.00	2,980,589.00

Figure 128

J5 - Repeat steps J3 and J4 for the disclosure of statement of changes in fund for prior year.

FS-CLBG Statement of changes in fund			
<a href="#">Edit Components of fund</a>			
	Accumulated funds (deficit)	Total fund/equity and reserves attributable to owners	Total
	2016	2016	2016
	MYR Actuals	MYR Actuals	MYR Actuals
<b>Statement of changes in fund</b>			
<b>Statement of changes in fund</b>			
*Balance at beginning of period	3,119,112.00	3,119,112.00	3,119,112.00
*Impact of changes in accounting policies	0.00	0.00	0.00
*Other prior period adjustments	0.00	0.00	0.00
Balance at beginning of period, restated	3,119,112.00	3,119,112.00	3,119,112.00
*Total surplus (deficit)	(565,317.00)	(565,317.00)	(565,317.00)
*Total other comprehensive surplus (deficit)	0.00	0.00	0.00
*Total comprehensive surplus (deficit)	(565,317.00)	(565,317.00)	(565,317.00)
<b>Contributions by and distributions to owners</b>			
Acquisition (dilution) of equity interest in subsidiaries			
Reserve attributable to disposal group classified as held for sale			
Dividend paid			
Other transactions with owners			
*Total contributions by and distributions to owners	0.00	0.00	0.00
*Total changes in fund/equity	(565,317.00)	(565,317.00)	(565,317.00)
*Balance at end of period	2,553,795.00	2,553,795.00	2,553,795.00

Figure 129

### 6.2.1.3.3.6 Statement of Cash Flows – Indirect Method

For the preparation of SOCF, fill in the statement as per the FS. Preparer should note that there are a number of cells that have been programmed to be auto-subtracted from the subtotals/total in this statement. Refer to section 5.2.1 Auto-subtracted cells for further information.

After filling in the statement, preparers may hide unused rows by using the “Untagged rows” function at the tool box for ease of view. Below are a step-by-step guide and an illustration of how it should be filled.

- K1 - After filling in all the adjustments to the profit (loss) before tax, ensure to check that the “Cash generated from (used in) operating activities” is equal to the figure in the FS.
- K2 - After filling in all the cash generated from (used in) operating activities, ensure to check that the “Net cash flows from (used in) operating activities” is equal to the figure in the FS.
- K3 - After filling in all the cash flows from (used in) investing activities, ensure to check that the “Net cash flows from (used in) investing activities” is equal to the figure in the FS.
- K4 - After filling in all the cash flows from (used in) financing activities, ensure to check that the “Net cash flows from (used in) financing activities” is equal to the figure in the FS.
- K5 - Ensure that the “Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes” is equal to the figure in the FS.
- K6 - Ensure that the “Cash and cash equivalents at beginning of period” and the “Cash and cash equivalents at end of period” are equal to the figures in the FS.

MBRS <sup>®</sup> Malaysian Business Reporting System		Content Page	Toolbox	XBRL Help	Legend		
1	Preparation Tool						
2	FS-CLBG Statement of cash flows, indirect method						
19						2017	2016
20						MYR'Actuals	MYR'Actuals
24	<b>Statement of cash flows</b>						
26	<b>Cash flows from operating activities</b>						
27	*Surplus (deficit) of income over expenditure before taxation					426,794.00	(565,317.00)
29	<b>*Total surplus (deficit) before tax</b>					426,794.00	(565,317.00)
30	<b>Adjustments to reconcile profit (loss)</b>						
33	Adjustment for depreciation					4,630.00	25,067.00
38	Adjustments for finance income					75,338.00	64,904.00
43	<b>*Total adjustments to reconcile surplus (deficit)</b>					(70,708.00)	(39,837.00)
45	<b>Changes in working capital</b>						
47	Adjustments for decrease (increase) in trade and other receivables					51,615.00	(2,000,000.00)
48	Adjustments for increase (decrease) in trade and other payables					10,445.00	(7,443.00)
50	<b>*Total changes in working capital</b>					(62,060.00)	2,007,443.00
51	<b>*Cash generated from (used in) operations</b>					294,026.00	1,402,289.00
54	Interest received					33,408.00	51,419.00
59	<b>*Net cash generated from (used in) operating activities</b>					327,434.00	1,453,708.00
60	<b>Cash flows from investing activities</b>						
62	Purchase of property, plant and equipment					4,644.00	2,876.00
73	<b>*Net cash (used in) generated from investing activities</b>					(4,644.00)	(2,876.00)
74	<b>Cash flows from financing activities</b>						
86	<b>*Net cash flows from (used in) financing activities</b>					0.00	0.00
87	<b>*Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes</b>					322,790.00	1,450,832.00
89	<b>*Net increase (decrease) in cash and cash equivalents</b>					322,790.00	1,450,832.00
90	<b>*Cash and cash equivalents at beginning of period</b>					2,545,844.00	1,095,012.00
91	<b>*Cash and cash equivalents at end of period</b>					2,868,634.00	2,545,844.00
	◀ ▶ ...	SOCE	<b>SOCF-Indirect</b>	Notes-CI	Notes-SummaryOfAcc	Notes-ListOfNotes	Notes-RelatedP

Figure 130

### 6.2.1.3.4 Notes

The figures disclosed in the primary statements of the MBRS Template needs to be exactly as disclosed in the company’s Financial Statements.

#### 6.2.1.3.4.1 Corporate Information

- L1 - Double click on the text block data cell on row 12 to populate the “Note Textblock” window. Fill in the disclosure of corporate information as per the company financial statements and click “Save”. Upon saving, it will show as “[Text block added]” on the cell.

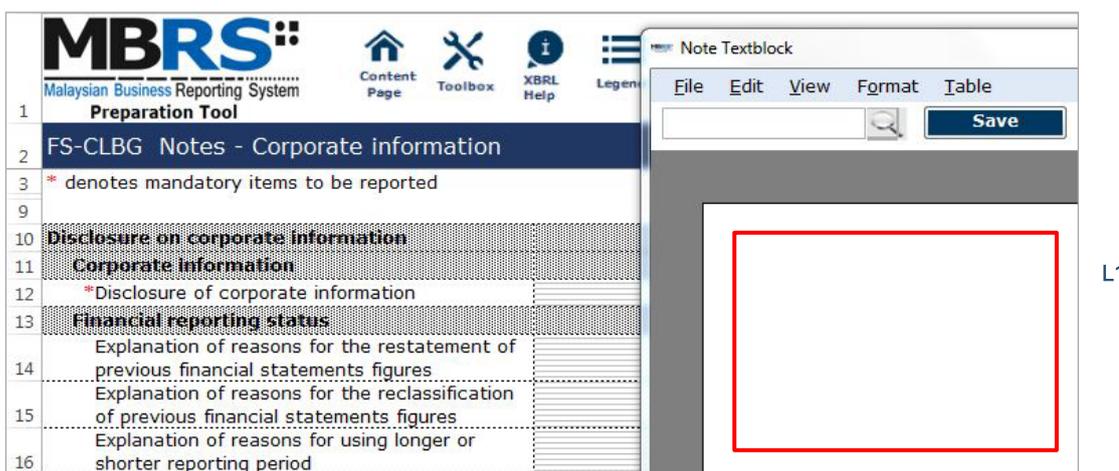


Figure 131

- L2 - Double click on the text block data cell to populate the “Note Textblock” window. Fill in the explanation of reasons for the restatement of previous financial statements figures and click “Save”. This field may be left empty as it is not mandatory.
- L3 - Double click on the text block data cell to populate the “Note Textblock” window. Fill in the explanation of reasons for the reclassification of previous financial statements figures and click “Save”. This field may be left empty as it is not mandatory.
- L4 - Double click on the text block data cell to populate the “Note Textblock” window. Fill in the explanation of reasons for using longer or shorter reporting period and click “Save”. This field may be left empty as it is not mandatory.

2	<b>FS-CLBG Notes - Corporate information</b>	
3	* denotes mandatory items to be reported	
9		
10	<b>Disclosure on corporate information</b>	
11	<b>Corporate information</b>	
12	*Disclosure of corporate information	[Text block added]
13	<b>Financial reporting status</b>	
14	Explanation of reasons for the restatement of previous financial statements figures	
15	Explanation of reasons for the reclassification of previous financial statements figures	
16	Explanation of reasons for using longer or shorter reporting period	

Figure 132

### 6.2.1.3.4.2 Summary of Significant Accounting Policies

- M1 - Double click on the text block data cell on row 11 to populate the “Note Textblock” window. Fill in the disclosure of significant accounting policies as per the company financial statements and click “Save”. Upon saving, it will show as “[Text block added]” on the cell.

The screenshot displays the MBRS (Malaysian Business Reporting System) Preparation Tool interface. The main window shows a table with 16 rows. Row 11 is highlighted in green. A 'Note Textblock' dialog box is open over row 11, showing a 'Save' button and a red rectangular area for text input. The table content is as follows:

Row	Text
1	Preparation Tool
2	FS-CLBG Notes - Summary of significant accounting p
3	** denotes mandatory items to be reported
9	Disclosure on summary significant accounting policies
11	*Disclosure of significant accounting policies
12	Description of accounting policy for administrative fees and other incidental fees
13	Description of accounting policy for assessment income
14	Description of accounting policy for basis of accounting
15	Description of accounting policy for business combinations
16	Description of accounting policy for construction contracts

Figure 133

- M2 - Double click on the text block data cell to populate the “Note Textblock” window. Fill in the disclosures as per the company financial statements and click “Save”. Upon saving, it will show as “[Text block added]” on the cell.

    	
1	Preparation Tool
2	FS-CLBG Notes - Summary of significant accounting policies
10	<b>Disclosure on summary significant accounting policies</b>
11	*Disclosure of significant accounting policies [Text block added] M2
12	Description of accounting policy for administrative fees and other incidental fees
13	Description of accounting policy for assessment income
14	Description of accounting policy for basis of accounting
15	Description of accounting policy for business combinations
16	Description of accounting policy for construction contracts
17	Description of accounting policy for contributions
18	Description of accounting policy for deferred tax
19	Description of accounting policy for depreciation expense
20	Description of accounting policy for determining components of cash and cash equivalents [Text block added]
21	Description of accounting policy for dividend income
22	Description of accounting policy for donations
23	Description of accounting policy for effective interest method
24	Description of accounting policy for employee benefits [Text block added]
25	Description of accounting policy for equity instruments
26	Description of accounting policy for expenses
27	Description of accounting policy for fair value measurement [Text block added]
28	Description of accounting policy for financial assets
29	Description of accounting policy for financial instruments [Text block added]
30	Description of accounting policy for financial liabilities
31	Description of accounting policy for foreign currencies
32	Description of accounting policy for goods and services tax (GST)
33	Description of accounting policy for government grants
34	Description of accounting policy for impairment of financial assets
35	Description of accounting policy for impairment of goodwill
36	Description of accounting policy for impairment of non-financial assets
37	Description of accounting policy for impairment of receivables
38	Description of accounting policy for income tax [Text block added]
39	Description of accounting policy for intangible assets
40	Description of accounting policy for interest income and expense
41	Description of accounting policy for inventories
42	Description of accounting policy for investment in associates
43	Description of accounting policy for investments in joint ventures
44	Description of accounting policy for investments in subsidiaries
45	Description of accounting policy for investments properties
46	Description of accounting policy for land held for transfer to a subsidiary
47	Description of accounting policy for leases
48	Description of accounting policy for management fees
49	Description of accounting policy for non-financial assets
50	Description of accounting policy for other financial liabilities
51	Description of accounting policy for property, plant and equipment [Text block added]
52	Description of accounting policy for provisions
53	Description of accounting policy for recognition of revenue and other income [Text block added]
54	Description of accounting policy for redeemable non-cumulative convertible preference shares
55	Description of accounting policy for significant accounting judgements and estimates

Figure 134

#### 6.2.1.3.4.3 List of Notes

Similar to Summary of Significant Accounting Policies section, fill in the data for only the relevant disclosures made in the company's Financial Statements.

- N1** - Double click on the text block data cell to populate the "Note Textblock" window. Fill in the disclosures as per the company financial statements and click "Save". Upon saving, it will show as "[Text block added]" on the cell.

2 FS-CLBG Notes - List of notes	
10	<b>Disclosure of notes and other explanatory information</b>
11	Disclosure of amount owing by (to) subsidiary companies
12	Disclosure of authorisation of financial statements
13	Disclosure of basis of consolidation
14	Disclosure of basis of preparation of financial statements
15	Disclosure of capital and other commitments
16	Disclosure of capital reserve
17	Disclosure of capital risk management
18	Disclosure of cash and cash equivalents
19	Disclosure of cash flow statement
20	Disclosure of categories of financial instruments
21	Disclosure of commitments
22	Disclosure of contingent assets and contingent liabilities
23	Disclosure of contributions
24	Disclosure of cost of sales
25	Disclosure of credit risk
26	Disclosure of critical accounting estimates and judgements
27	Disclosure of deferred tax assets/(liabilities)
28	Disclosure of deposits placed with licensed bank
29	Disclosure of directors' remuneration
30	Disclosure of discontinued operations
31	Disclosure of donations
32	Disclosure of employee benefits expense
33	Disclosure of expenses
34	Disclosure of fair value adjustment reserve
35	Disclosure of fair value hierarchy
36	Disclosure of fair value measurement
37	Disclosure of finance costs
38	Disclosure of financial assets and liabilities that are measured at fair value
39	Disclosure of financial instruments
40	Disclosure of other financial risk management
41	Disclosure of foreign currency risk
42	Disclosure of foreign currency translation reserve
43	Disclosure of general and administrative expense
44	Disclosure of government grants
45	Disclosure of impairment
46	Disclosure of income
47	Disclosure of income tax expense
48	Disclosure of intangible assets and goodwill
49	Disclosure of interest expense
50	Disclosure of interest income
51	Disclosure of interest rate risk
52	Disclosure of inventories
53	Disclosure of investments in associates
54	Disclosure of investments in joint ventures
55	Disclosure of investment in subsidiary companies
56	Disclosure of investment property
57	Disclosure of investment securities
58	Disclosure of key management personnel compensation
59	Disclosure of liquidity risk
60	Disclosure of price risk
61	Disclosure of members funds
62	Disclosure of non-current asset held-for-sale
63	Disclosure of operating lease commitments
64	Disclosure of other current assets
65	Disclosure of other current liabilities
66	Disclosure of other income
67	Disclosure of other investments
68	Disclosure of other non-current assets
69	Disclosure of other non-current liabilities
70	Disclosure of other notes to accounts
71	Disclosure of other operating expenses

N1

72	Disclosure of other operating income	
73	Disclosure of other reserves	
74	Disclosure of post employment benefit obligation	
75	Disclosure of prior year adjustments	
76	Disclosure of profit or loss before tax	[Text block added]
77	Disclosure of property, plant and equipment	[Text block added]
78	*Disclosure of retained earnings	[Text block added]
79	Disclosure of revaluation reserve	
80	Disclosure of trade and other payables	[Text block added]
81	Disclosure of trade and other receivables	[Text block added]
82	Disclosure of valuation processes applied by the group for level 3 fair value	
84		

Navigation: < > ... SOCIE SOCF-Indirect Notes-CI Notes-SummaryOfAcc **Notes-ListOfNotes** Notes-RelatedP

Figure 135

### 6.2.1.3.4.4 Related Party Transactions

- 01 - Double click on the text block data cell to populate the "Note Textblock" window. Fill in the disclosure of transactions between related parties as per the company financial statements and click "Save". Upon saving, it will show as "[Text block added]" on the cell.
- 02 - Click on the "Edit Categories of related parties" to select the categories of related parties to disclose. It will then populate an option window.

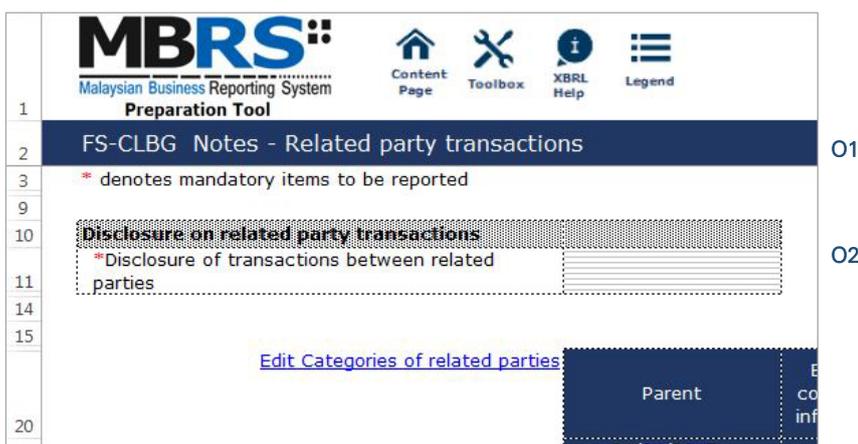


Figure 136

- 03 - Deselect the classes of share capital which are not reported in the entity's financial statement by unclicking the checkbox. Then, select "Apply" to apply the selection made. Changes will be made where only the chosen components will be disclosed.

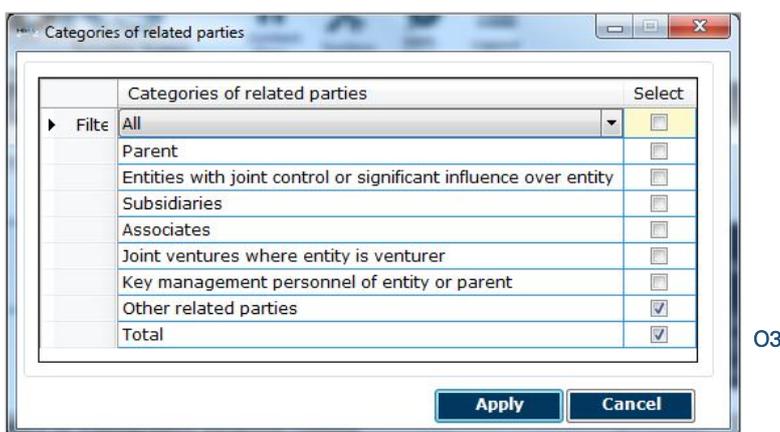


Figure 137

- 04 - Fill in the disclosure of related party transactions. Ensure to fill in all the mandatory items.
- 05 - "Auto calculate" function in the toolbox can be used to sum up all the figures in the "Total" column.

FS-CLBG Notes - Related party transactions		
	Other related parties	Total
	2017	2017
	MYR'Actuals	MYR'Actuals
<b>Disclosure of transactions between related parties</b>		
<b>Disclosure of transactions between related parties</b>		
<b>Related party transactions</b>		
Donation income		
Contribution income		
Dividend income		
Interest income		
Rental expenses		
Key management personnel		
Other related parties transactions		
Other expenses		
Other revenue		
<b>Balances with related parties</b>		
* Amount receivables	0.00	0.00
* Amount payables	0.00	0.00
* Other outstanding balances	0.00	0.00

Figure 138



# Financial Statements

Exempt Private Company  
MBRS Template

### 6.2.1.4 Exempt Private Company (“EPC”)

This is a step-by-step guide of how to fill in Financial Statement – Exempt Private Company (“FS-EPC”) MBRS Template.

#### 6.2.1.4.1.1 Filing Information

When a preparer chooses to create an MBRS Financial Statement Template from the mTool, the mTool will populate a “Filing Information” window. Preparers need to fill in all the mandatory fields. The filing information requires basic information about the company, which affects the preparation of the Financial Statements. Below are a step-by-step guide and an illustration of how the “Filing Information” window should be filled.

- A1** - Type in the company registration number. This is a mandatory field.
- A2** - Type in the full company name. This is a mandatory field.
- A3** - Type in the former name of the company, if any. This field should only be filled in if the company has changed their company name since the last financial year. Leave this field empty if the change has been reported during the last financial year to SSM or if there are no changes at all.
- A4** - Select either “Incorporated in Malaysia” or “Incorporated outside Malaysia” for the origin of the company.
- A5** - Select either “Public company” or “Private company” for the status of the company.
- A6** - Select either “Company limited by shares” or “Unlimited shares” for the type of company.
- A7** - Select either “First time preparation of financial statements” for a first year financial statement filing since incorporation, or “Subsequent preparation of financial statements” for a non-first year filing of financial statements since incorporation.
- A8** - Type in the date of company’s current financial year start date or choose the date from the “Calendar” function.
- A9** - Type in the date of company’s current financial year end date or choose the date from the “Calendar” function.
- A10** - Type in the date of company’s previous financial year start date or choose the date from the “Calendar” function.
- A11** - Type in the date of company’s previous financial year end date or choose the date from the “Calendar” function.
- A12** - Select either “Carrying on business activities” or “Not carrying on business activities” for the status of carrying on business during financial year.
- A13** - Select either “Audited” or “Unaudited” for the disclosure of financial statement audit status.
- A14** - This field will be blocked if “Audited” was selected for the disclosure of financial statement audit status. If “Unaudited” was selected instead, select either “Dormant company”, “Zero-revenue company” or “Threshold-Qualified company”.
- A15** - The selection for basis of accounting standards applied to prepare the financial statements will depend on the status and type of company chosen earlier. For FS-MPERS submission, select “Malaysian Private Entities Reporting Standards”.
- A16** - This field will only be allowed for editing if “Others” was selected in Step A15 for the basis of accounting standards applied to prepare the financial statements.
- A17** - Select either “FS-EPC”, “FS-MFRS” or “KFI-MFRS”. For FS-EPC submission, select “FS-EPC”.
- A18** - Select either “Consolidated” or “Separate” for nature of financial statements.
- A19** - Select “Malaysian Ringgit (MYR)” for the description of presentation currency.

- A20** - Select the description of functional currency from the list of functional currency.
- A21** - Select either "Actuals", "In thousands", "In millions" or "In Billions" for the level of rounding used in financial statements.
- A22** - Select either "Listed", "Not-listed" or "Delisted" for the disclosure on whether company's shares are traded on any official stock exchange at the financial year ended.
- A23** - Select either "Company regulated by Bank Negara Malaysia" or "Company not regulated by Bank Negara Malaysia" for the disclosure on whether the company is regulated by Bank Negara Malaysia.
- A24** - Select either "Yes" or "No" for the description on whether company had applied for any exemption, waiver, relief or extension of time with regards to annual return or financial statements and reports from Registrar or Minister. This is in regards to whether there are any Exemption Application applied.
- A25** - This field is blocked for FS-EPC filing.
- A26** - This field is blocked for FS-EPC filing.
- A27** - This field is blocked for FS-EPC filing.
- A28** - This field is blocked for FS-EPC filing.
- A29** - Select either "Yes" or "No" for the disclosure on whether comparative period values are restated.
- A30** - Click "Generate Template" to create the MBRS Template.

Filing Information		
* Company registration number	876544-M	A1
* Name of company	SELAMAT SECURITY SDN. BHD.	A2
Former name of the company		A3
* Origin of company	Incorporated in Malaysia	A4
* Status of company	Private company	A5
* Type of company	Company limited by shares	A6
* Disclosure of financial statements preparation for current submission	Subsequent preparation of financial statements	A7
* Company's current financial year start date	01/01/2017	A8
* Company's current financial year end date	31/12/2017	A9
* Company's previous financial year start date	01/07/2015	A10
* Company's previous financial year end date	30/06/2016	A11
* Status of carrying on business during the financial year	Carrying on business activities	A12
* Disclosure of financial statements audit status	Audited	A13
Audit exemption category		A14
* Basis of accounting standards applied to prepare the financial statements	Malaysian Private Entities Reporting Standard	A15
Disclosure of other accounting standards applied		A16
* Type of submission	FS-EPC	A17
* Nature of financial statements	Separate	A18
* Description of presentation currency	Malaysian Ringgit (MYR)	A19
Description of functional currency	Malaysian Ringgit (MYR)	A20
* Level of rounding used in financial statements	Actuals	A21
Disclosure on whether company's shares are traded on any official stock exchange		A22
* Disclosure of whether company regulated by Bank Negara Malaysia at the financial year end	Company not regulated by Bank Negara Malaysia	A23
* Description on whether company had applied for any exemption, waiver, relief or extension of time with regards to annual return or financial statements and reports from Registrar or Minister	No	A24
Method used for preparing Statement of Financial Position		A25
Method used for preparing Statement of Profit or Loss		A26
Method used for preparing Statement of Comprehensive Income		A27
Method used for preparing Statement of Cash Flows		A28
* Disclosure on whether comparative period values are restated	Yes	A29
* denotes mandatory items to be reported		A30
<input type="button" value="Generate Template"/> <input type="button" value="Cancel"/>		

Figure 139

After filling in the required information, click "Generate Template" and the mTool will start populating an MBRS Template, unique to the company's filing requirements. When this is done, a "Save As" window will prompt as shown in the figure below.

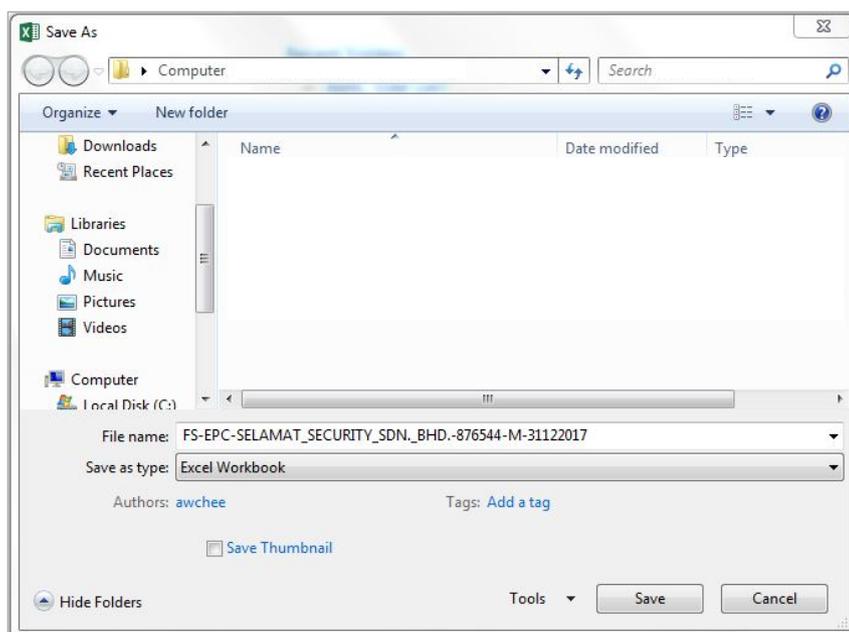


Figure 140

After saving the document, it will land on the “FI” tab. The “Filing Information” section is prepared based on information provided during the creation of the MBRS Template. Below is an illustration of a completed FI.

    	
1	Preparation Tool
2	FS-EPC Filing Information
10	<b>Filing Information</b>
11	<b>General Filing Information</b>
12	* Company registration number: 876544-M
13	* Name of company: SELAMAT SECURITY SDN. BHD.
14	Former name of the company
15	* Origin of company: Incorporated in Malaysia
16	* Status of company: Private company
17	* Type of company: Company limited by shares
18	* Disclosure of financial statements preparation for current submission: Subsequent preparation of financial statements
19	* Company's current financial year start date: 01/01/2017
20	* Company's current financial year end date: 31/12/2017
21	Company's previous financial year start date: 01/07/2015
22	Company's previous financial year end date: 30/06/2016
23	* Status of carrying on business during the financial year: Carrying on business activities
24	* Disclosure of financial statements audit status: Audited
25	Audit exemption category
26	* Basis of accounting standards applied to prepare the financial statements: Malaysian Private Entities Reporting Standard
27	Disclosure of other accounting standards applied
28	* Type of submission: FS-EPC
29	* Nature of financial statements: Separate
30	* Description of presentation currency: Malaysian Ringgit (MYR)
31	Description of functional currency: Malaysian Ringgit (MYR)

Figure 141

Preparers may edit the filing information by clicking on the “Edit Filing Information” link at the top right of the “Filing Information” tab (as shown below). A window will prompt enabling to make changes.



Figure 142

#### 6.2.1.4.1.2 Scope of Filing

Preparers will next need to fill in the “Scope of Filing” tab. The disclosure on scope of filing contains a number of sections:

- Particulars of Financial Statements and Reports;
- Nature of Business;
- Approved Application from the Registrar or Minister; and
- Changes from Subsequent XBRL Financial Statements.

The first section that must be filled in is the “Particulars of Financial Statements and Reports”. Below is a step-by-step guide and illustration of how it should be filled.

- B1** - Double click on the orange cell to populate a calendar window to select the date of financial statements approved by Board of Directors. After selecting the date, click “Ok”.
- B2** - Double click on the orange cell to populate a calendar window to select the date of circulation of financial statements and reports to members. After selecting the date, click “Ok”.
- B3** - This field is mandatory for public companies. Hence, private companies may leave this field blank. Double click on the orange cell to populate a calendar window to select the date of financial statements and reports of the directors and auditors status laid in annual general meeting. After selecting the date, click “Ok”.
- B4** - Double click on the orange cell to populate a calendar window to select the date of statutory declaration. After selecting the date, click “Ok”.
- B5** - This field is blocked from editing as the data has been entered in “Filing Information” section. Refer to section 6.2.1.4.1.1 Filing Information on how to amend this information.
- B6** - Double click empty cell to populate the dropdown data window. Select either “Companies Act 1965 or 2016” or “Trust Companies Act 1949”.
- B7** - This field is blocked from editing as the data has been entered in “Filing Information” section. Refer to section 6.2.1.4.1.1 Filing Information on how to amend this information.

Disclosure on scope of filing		
<b>Particulars of Financial Statements and Reports</b>		
*Date of financial statements approved by Board of Directors	14/02/2018	B1
*Date of circulation of financial statements and reports to members	12/03/2018	B2
Date of financial statements and reports of the directors and auditors (if applicable) laid in annual general meeting		B3
*Date of Statutory Declaration	16/02/2018	B4
Disclosure on whether company's shares are traded on any official stock exchange	Not-listed	B5
Disclosure of the regulation applied during incorporation of the company	Companies Act 1965 or 2016	B6
Disclosure of whether company regulated by Bank Negara Malaysia at the financial year end	Company not regulated by Bank Negara Malaysia	B7

Figure 143

For the nature of business section, preparers must select a minimum of one and up to three nature of businesses relevant to the company. If the company has more than three nature of businesses, the company should select three of its most prominent businesses. Below are a step-by-step guide and illustration of how this section should be filled.

- B8 - Double click on the empty field to populate the option window to select the nature of business.

	*MSIC Code	*Description of business
<a href="#">Edit Nature of business</a>		
Business 1		
Business 2		
Business 3		

Figure 144

- B9 - Preparer may search the list by typing in a keyword of the company's nature of business or a specific MSIC Code for ease of searching. After typing in the keyword or MSIC Code, click "Search".
- B10 - Click on one nature of business to select and then, click "Ok".

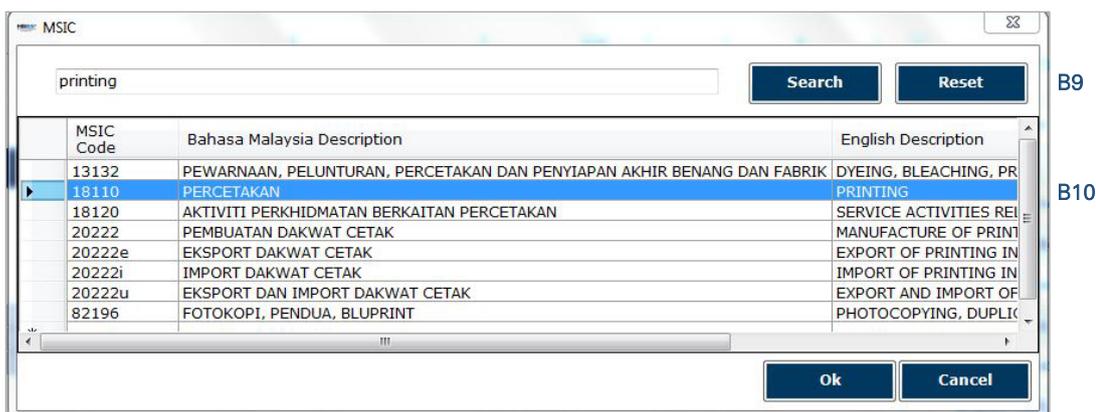


Figure 145

B11 - To select the number of nature of business, click on the “Edit Nature of business” link at the top left of the nature of business section, as shown in the figure below. It will then populate the option window to select the number of nature of business.

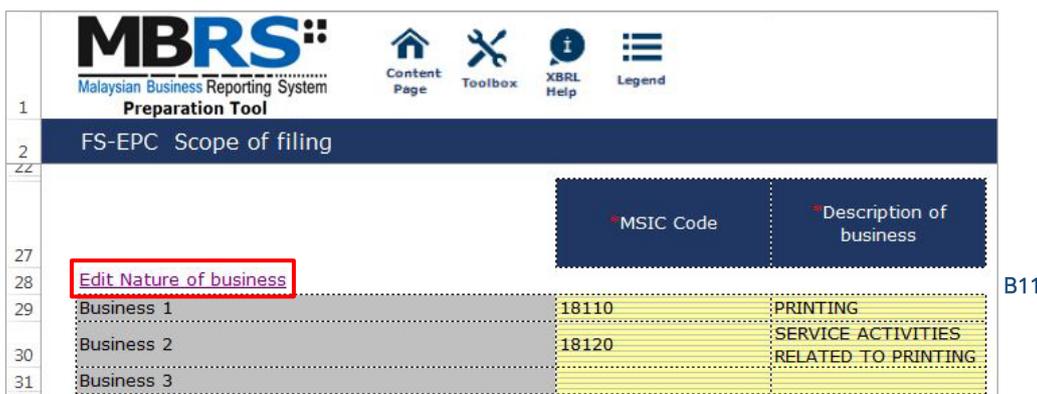


Figure 146

B12 - Select the number of nature of business required. A minimum of one and a maximum of three can be selected. After selecting, click “Apply” to save the changes.

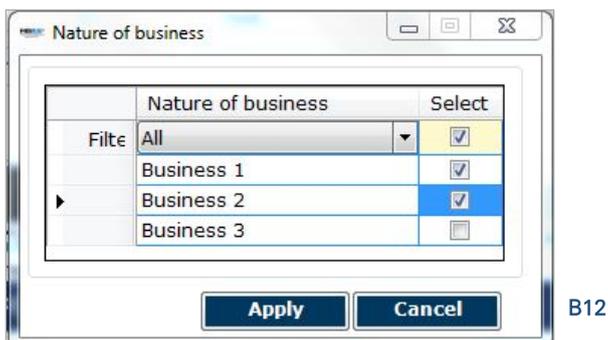


Figure 147

The next section is the “Approved Application from the Registrar or Minister”. There is no need to fill in this section as this section would have been pre-populated from the “Filing Information” window during the creation of the MBRS Template. Refer to section 6.2.1.4.1.1 Filing Information on how to amend this information. Below is an illustration of a completed “Approved Application from the Registrar or Minister”.

1	    	
	<b>Preparation Tool</b>	
2	<b>FS-EPC Scope of filing</b>	
41	<b>Approved Application From The Registrar Or Minister</b>	
42	Description on whether company had applied for any exemption, waiver, relief or extension of time with regards to annual return or financial statements and reports from Registrar or Minister	No
53	Method used for preparing Statement of Financial Position	Current-Noncurrent
54	Method used for preparing Statement of Profit or Loss	Function of expense
55	Method used for preparing Statement of Comprehensive Income	Not prepared
56	Method used for preparing Statement of Cash Flows	Direct

Figure 148

The last section for “Scope of Filing” tab is the “Changes from Subsequent XBRL Financial Statements”. Preparers must select between “Yes” or “No” for each of the disclosure described. Below are a step-by-step guide and an illustration on how it should be filled.

- B13** - This field is blocked from editing as the data has been entered in “Filing Information” section. Refer to section 6.2.1.4.1.1 Filing Information on how to amend this information.
- B14** - Double click on the empty field and it will populate a dropdown option window. Select either “Yes” or “No”. After selecting, click on “Select” to save the selection made.
- B15** - Double click on the empty field and it will populate a dropdown option window. Select either “Yes” or “No”. After selecting, click on “Select” to save the selection made.
- B16** - Double click on the empty field and it will populate a dropdown option window. Select either “Yes” or “No”. After selecting, click on “Select” to save the selection made.

1	    	
	<b>Preparation Tool</b>	
2	<b>FS-EPC Scope of filing</b>	
57	<b>Changes From Subsequent XBRL Financial Statements Filing</b>	
58	*Disclosure on whether comparative period values are restated	Yes <span style="float: right;">B13</span>
59	*Disclosure on whether opening statements changed due to changes in accounting standards	Yes <span style="float: right;">B14</span>
60	*Disclosure on whether reclassification of previous financial statements changed due to changes in accounting standards	Yes <span style="float: right;">B15</span>
61	*Description on whether company changed the duration of financial reporting period	No <span style="float: right;">B16</span>
61	<div style="display: flex; justify-content: space-between; align-items: center;"> <span>Content Page</span> <span>FI</span> <span style="border: 1px solid black; padding: 2px;">SOF</span> <span>AudStat</span> <span>Cert ...</span> </div>	

Figure 149

## 6.2.1.4.2 Disclosures

### 6.2.1.4.2.1 Disclosure – Auditor’s Statement

Disclosure on auditor’s report is mandatory if the company’s reporting financial year ended financial statements is audited. Hence, if the preparer has selected “Audited” as the disclosure of audit status while filling in the “Filing Information”, the mandatory fields MUST be filled in as shown in the figure below. A copy of signed Audited Report MUST be attached on mPortal during the FS filing submission to SSM on mPortal.

- C1** - Double click on the text block data cell to populate the “Note Textblock” window. Fill in the disclosure of auditor’s statement as per the company financial statements. Then, click “Save” to save the data filled in. Upon saving, it will show as “[Text block added]” on the cell.
- C2** - Double click on the empty field and it will populate a dropdown option window. Select either “Yes” or “No” for disclosure on whether company has kept proper accounting reports and other books during the financial period. Then, click “Select” to save the selection made.
- C3** - Double click on the empty field and it will populate a dropdown option window. Select the type of auditor’s opinion. Then, click “Select” to save the selection made.
- C4** - Double click on the orange cell to populate a calendar window to select the date of signing auditor’s report. After selecting the date, click “Ok”.
- C5** - Type in the license number of auditor. Insert only the first four digit from the full auditor’s license number. For example, 2017/99/88(J/PH).
- C6** - Type in the full name of auditor signing the report.
- C7** - Type in the registration number of audit firm. Insert the full audit firm’s number without spacing. For example, AF0123.
- C8** - Type in the name of audit firm.
- C9** - Type in the first address line of the audit firm.
- C10** - Type in the second address line of the audit firm, if applicable.
- C11** - Type in the third address line of the audit firm, if applicable.
- C12** - Type in the postcode of the audit firm’s address. Data typed in MUST be number data. It can be validated as an error if this cell contains anything other than numbers.
- C13** - Type in the town the audit firm is situated in.
- C14** - Double click on the empty field and it will populate a dropdown option window. Select the state. Then, click “Select” to save the selection made.

    	
1	Preparation Tool
2	FS-EPC Disclosure - Auditors statement
3	* denotes mandatory items to be reported
10	<b>Disclosure on auditor's statement</b>
11	<b>Auditor's statement</b>
12	*Disclosure of auditor's statement [Text block added] C1
13	*Disclosure on whether company has kept proper accounting reports and other books during the financial period Yes C2
14	*Type of auditor's opinion Unmodified opinion C3
15	*Date of signing auditor's report 03/03/2018 C4
16	<b>Auditors information</b>
17	<b>Details of auditors signing report</b>
18	*License number of auditor 1682 C5
19	Name of auditor signing report Lee Su Ong C6
20	<b>Details of audit firm</b>
21	*Registration number of audit firm AF0123 C7
22	Name of audit firm HII & LEE C8
23	<b>Detailed address of audit firm</b>
24	*Address line 1 No. 1, Level 3, C9
25	Address line 2 Lorong Hero 3 C10
26	Address line 3 Jalan Hero C11
27	*Postcode 96000 C12
28	*Town Sibul C13
29	*State SARAWAK C14

Figure 150

#### 6.2.1.4.2.2 Disclosure - Certificate of Exempt Private Company

Disclosure on certificate of exempt private company is mandatory. Hence, the mandatory fields MUST be filled in as shown in the step-by-step guide and Figure 151 below.

- D1** - Double click on the text block data cell to populate the "Note Textblock" window. Fill in the disclosure of the status as an exempt private company and click "save". Upon saving, it will show as "[Text block added]" on the cell.
- D2** - Double click on the empty field and it will populate a dropdown option window. Select either "Yes" or "No" for disclosure on whether company is and has at all relevant time been an exempted private company. Then, click "Select" to save the selection made.
- D3** - Double click on the empty field and it will populate a dropdown option window. Select either "Yes" or "No" for disclosure on whether a duly audited financial statements reports required under Companies Act 2016 has been circulated to members. Then, click "Select" to save the selection made.
- D4** - Double click on the empty field and it will populate a dropdown option window. Select either "Yes" or "No" for disclosure on whether as at the date to which the financial statement has been made up, the company appeared to have been able to meet its liabilities fall due. Then, click "Select" to save the selection made.
- D5** - Type in the full name of director who signed certificate of exempt private company.
- D6** - Double click on the empty field and it will populate a dropdown option window. Select the type of identification of the director who signed certificate of exempt private company.
- D7** - Type in the identification number of the director who signed certificate of exempt private company.
- D8** - Type in the full name of company secretary who signed certificate of exempt private company.

- D9 - Double click on the empty field and it will populate a dropdown option window. Select the type of identification of company secretary who signed certificate of exempt private company.
- D10 - Type in the identification number of the company secretary who signed certificate of exempt private company.
- D11 - Type in the full name of auditor signing report.
- D12 - Type in the license number of auditor.
- D13 - Double click on the orange cell to populate a calendar window to select the date of signing auditor's report. After selecting the date, click "Ok"

    	
1	Malaysian Business Reporting System Preparation Tool
2	FS-EPC Disclosure - Certificate of Exempt Private Company
10	Disclosure on certificate of exempt private company
11	Exempt Private Company
12	*Disclosure of the status as an exempt private company [Text block added]
13	*Disclosure on whether company is and has at all relevant time been an exempted private company Yes
14	*Disclosure on whether a duly audited financial statements reports required under Companies Act 2016 has been circulate to its members Yes
15	*Disclosure on whether as at the date to which the financial statement has been made up, the company appeared to have been able to meet its liabilities as and when the liabilities fall due Yes
16	*Name of director who signed certificate of exempt private company ABC
17	*Type of identification of director who signed certificate of exempt private company MyKad
18	*Identification number of the director who signed certificate of exempt private company 123456789098
19	*Name of company secretary who signed certificate of exempt private company Siti Sarah
20	*Type of identification of company secretary who signed certificate of exempt private company MyKad
21	*Identification number of the company secretary who signed certificate of exempt private company 740314065266
22	*Name of auditor signing report Lee Su Ong
23	*License number of auditor 1682/04/2019
24	*Date of the exempt private company certificate 04/08/2018
27	Content Page   FI   SOF   AudStat   CertofEPC

Figure 151



# Financial Statements

Foreign Company MBRS  
Template

## 6.2.1.5 Foreign Company (“FC”)

This is a step-by-step guide of how to fill in Financial Statement – Foreign Company (“FS-FC”) MBRS Template.

### 6.2.1.5.1 General

#### 6.2.1.5.1.1 Filing Information

When a preparer chooses to create an MBRS Financial Statement Template from the mTool, the mTool will populate a “Filing Information: window. Preparers need to fill in all the mandatory fields. The filing information requires basic information about the company, which affects the preparation of the Financial Statements. Below are a step-by-step guide and an illustration of how the “Filing Information” window should be filled.

- A1** - Type in the company registration number. This is a mandatory field.
- A2** - Type in the full company name. This is a mandatory field.
- A3** - Type in the former name of the company, if any. This field should only be filled in if the company has changed their company name since the last financial year. Leave this field empty if the change has been reported during the last financial year to SSM or if there are no changes at all.
- A4** - Select either “Incorporated in Malaysia” or “Incorporated outside Malaysia” for the origin of the company. Select “Incorporated outside Malaysia” of FS-FC filing.
- A5** - Select either “Public company” or “Private company” for the status of the company.
- A6** - Select either “Company limited by shares” or “Unlimited shares” for the type of company.
- A7** - Select either “First time preparation of financial statements” for a first year financial statement filing since incorporation, or “Subsequent preparation of financial statements” for a non-first year filing of financial statements since incorporation.
- A8** - Type in the date of company’s current financial year start date or choose the date from the “Calendar” function.
- A9** - Type in the date of company’s current financial year end date or choose the date from the “Calendar” function.
- A10** - Type in the date of company’s previous financial year start date or choose the date from the “Calendar” function.
- A11** - Type in the date of company’s previous financial year end date or choose the date from the “Calendar” function.
- A12** - Select either “Carrying on business activities” or “Not carrying on business activities” for the status of carrying on business during financial year.
- A13** - Select either “Audited” or “Unaudited” for the disclosure of financial statement audit status.
- A14** - This field will be blocked if “Audited” was selected for the disclosure of financial statement audit status. If “Unaudited” was selected instead, select either “Dormant company”, “Zero-revenue company” or “Threshold-Qualified company”.
- A15** - The selection for basis of accounting standards applied to prepare the financial statements will depend on the status and type of company chosen earlier. For FS-FC submission, select “Malaysian Financial Reporting Standards”.
- A16** - This field will only be allowed for editing if “Others” was selected in Step A15 for the basis of accounting standards applied to prepare the financial statements.
- A17** - Select either “FS-FC” or “KFI-FC”. For FS-FC submission, select “FS-FC”.
- A18** - Select either “Consolidated” or “Separate” for nature of financial statements.

- A19** - Select "Malaysian Ringgit (MYR)" for the description of presentation currency.
- A20** - Select the description of functional currency from the list of functional currency.
- A21** - Select either "Actuals", "In thousands", "In millions" or "In Billions" for the level of rounding used in financial statements.
- A22** - Select either "Listed", "Not-listed" or "Delisted" for the disclosure on whether company's shares are traded on any official stock exchange at the financial year ended.
- A23** - Select either "Company regulated by Bank Negara Malaysia" or "Company not regulated by Bank Negara Malaysia" for the disclosure on whether company regulated by Bank Negara Malaysia at the financial year end.
- A24** - Select either "Yes" or "No" for the description on whether company had applied for any exemption, waiver, relief or extension of time with regards to annual return or financial statements and reports from Registrar or Minister. This is in regards to whether there are any Exemption Application applied.
- A25** - This field is blocked for FS-FC filing.
- A26** - This field is blocked for FS-FC filing.
- A27** - This field is blocked for FS-FC filing.
- A28** - This field is blocked for FS-FC filing.
- A29** - Select either "Yes" or "No" for the disclosure on whether comparative period values are restated.
- A30** - Click "Generate Template" to create the MBRS Template.

Filing Information		
* Company registration number	987654-K	A1
* Name of company	Female Power Asia Ltd	A2
Former name of the company		A3
* Origin of company	Incorporated outside Malaysia	A4
* Status of company	Private company	A5
* Type of company	Company limited by shares	A6
* Disclosure of financial statements preparation for current submission	Subsequent preparation of financial statements	A7
* Company's current financial year start date	01/04/2016	A8
* Company's current financial year end date	31/03/2017	A9
* Company's previous financial year start date	01/04/2015	A10
* Company's previous financial year end date	31/03/2016	A11
* Status of carrying on business during the financial year	Carrying on business activities	A12
* Disclosure of financial statements audit status	Audited	A13
Audit exemption category		A14
* Basis of accounting standards applied to prepare the financial statements	Malaysian Financial Reporting Standards	A15
Disclosure of other accounting standards applied		A16
* Type of submission	FS-FC	A17
* Nature of financial statements	Separate	A18
* Description of presentation currency	Malaysian Ringgit (MYR)	A19
Description of functional currency	Malaysian Ringgit (MYR)	A20
* Level of rounding used in financial statements	Actuals	A21
Disclosure on whether company's shares are traded on any official stock exchange		A22
* Disclosure of whether company regulated by Bank Negara Malaysia at the financial year end	Company not regulated by Bank Negara Malaysia	A23
* Description on whether company had applied for any exemption, waiver, relief or extension of time with regards to annual return or financial statements and reports from Registrar or Minister	Yes	A24
Method used for preparing Statement of Financial Position		A25
Method used for preparing Statement of Profit or Loss		A26
Method used for preparing Statement of Comprehensive Income		A27
Method used for preparing Statement of Cash Flows		A28
* Disclosure on whether comparative period values are restated	No	A29
* denotes mandatory items to be reported		A30
<input type="button" value="Generate Template"/> <input type="button" value="Cancel"/>		

Figure 152

After filling in the required information, click "Generate Template" and the mTool will start populating an MBRS Template, unique to the company's filing requirements. When this is done, a "Save As" window will prompt as shown in the figure below.

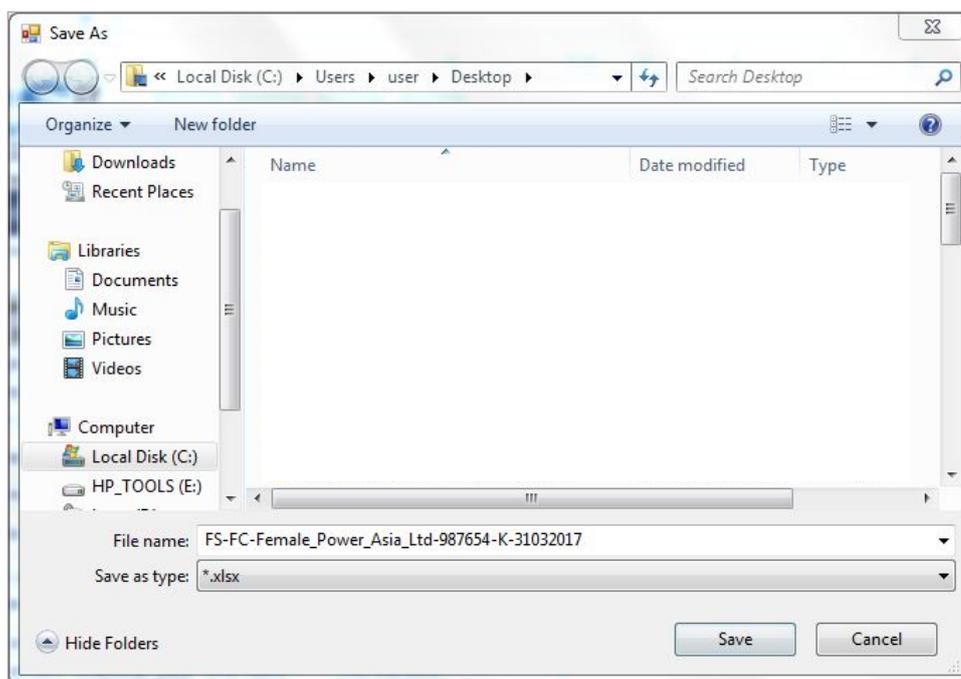


Figure 153

After saving the document, it will land on the “FI” tab. The Filing Information section would have been pre-populated based on information provided during the creation of the MBRS Template. Below is an illustration of a completed FI.

    	
1	Malaysian Business Reporting System Preparation Tool
2	<b>FS-FC Filing Information</b>
3	* denotes mandatory items to be reported <a href="#">Edit Filing Information</a>
10	<b>Filing Information</b>
11	<b>General Filing Information</b>
12	*Company registration number: 987654-K
13	*Name of company: Female Power Asia Ltd
14	Former name of the company:
15	*Origin of company: Incorporated outside Malaysia
16	*Status of company: Private company
17	*Type of company: Company limited by shares
18	*Disclosure of financial statements preparation for current submission: Subsequent preparation of financial statements
19	*Company's current financial year start date: 01/04/2016
20	*Company's current financial year end date: 31/03/2017
21	Company's previous financial year start date: 01/04/2015
22	Company's previous financial year end date: 31/03/2016
23	*Status of carrying on business during the financial year: Carrying on business activities
24	*Disclosure of financial statements audit status: Audited
25	Audit exemption category:
26	*Basis of accounting standards applied to prepare the financial statements: Malaysian Financial Reporting Standards
27	Disclosure of other accounting standards applied:
28	*Type of submission: FS-FC
29	*Nature of financial statements: Separate
30	*Description of presentation currency: Malaysian Ringgit (MYR)
31	Description of functional currency: Malaysian Ringgit (MYR)
32	*Level of rounding used in financial statements: Actuals

Figure 154

Preparers may edit the filing information by clicking on the “Edit Filing Information” link at the top right of the “Filing Information” tab (as shown below). A window will prompt enabling users to make changes.



Figure 155

#### 6.2.1.5.1.2 Scope of Filing

Preparers will next need to fill the “Scope of Filing” tab. The disclosure on scope of filing contains a number of sections:

- Particulars of Financial Statements and Reports;
- Nature of Business;
- Approved Application from the Registrar or Minister; and
- Changes from Subsequent XBRL Financial Statements.

The first section that must be filled is the “Particulars of Financial Statements and Reports”. Below are a step-by-step guide and illustration of how it should be filled.

- B1** - Double click on the orange cell to populate a calendar window to select the date of financial statements approved by Board of Directors. After selecting the date, click “Ok”.
- B2** - Double click on the orange cell to populate a calendar window to select the date of circulation of financial statements and reports to members. After selecting the date, click “Ok”.
- B3** - This field is mandatory for public companies. Hence, private companies may leave this field blank. Double click on the orange cell to populate a calendar window to select the date of financial statements and reports of the directors and auditors status laid in annual general meeting. After selecting the date, click “Ok”.
- B4** - Double click on the orange cell to populate a calendar window to select the date of Statutory Declaration. After selecting the date, click “Ok”.
- B5** - This field is blocked from editing as the data has been entered in “Filing Information” section. Refer to section 6.2.1.5.1.1 Filing Information on how to amend this information.
- B6** - Double click empty cell to populate the dropdown data window. Select either “Companies Act 1965 or 2016” or “Trust Companies Act 1949”.
- B7** - This field is blocked from editing as the data has been entered in “Filing Information” section. Refer to section 6.2.2.1.5.1.1 Filing Information on how to amend this information.

1	    	
2	<b>Preparation Tool</b> <b>FS-FC Scope of filing</b>	
3	* denotes mandatory items to be reported	
9		
10	<b>Disclosure on scope of filing</b>	
11	<b>Particulars of Financial Statements and Reports</b>	
12	*Date of financial statements approved by Board of Directors	07/09/2017
13	*Date of circulation of financial statements and reports to members	07/09/2017
14	Date of financial statements and reports of the directors and auditors (if applicable) laid in annual general meeting	
15	*Date of Statutory Declaration	07/09/2017
16	Disclosure on whether company's shares are traded on any official stock exchange	Not-listed
17	Disclosure of the regulation applied during incorporation of the company	Companies Act 1965 or 2016
18	Disclosure of whether company regulated by Bank Negara Malaysia at the financial year end	Company not regulated by Bank Negara Malaysia

B1  
B2  
B3  
B4  
B5  
B6  
B7

Figure 156

For the nature of business section, preparers must select a minimum of one and up to three nature of businesses relevant to the company. If the company has more than three nature of businesses, the company should select three of its most prominent businesses. Below are a step-by-step guide and illustration of how this section should be filled.

- B8 - Double click on the empty field to populate the option window to select the nature of business.
- B9 - Preparer may search the list by typing in a keyword of the company's nature of business or a specific MSIC Code for ease of searching. After typing in the keyword or MSIC Code, click "Search".
- B10 - Click on one nature of business to select and then, click "Ok".

1	    																			
2	<b>Preparation Tool</b> <b>FS-FC Scope of filing</b>																			
22																				
27	*MSIC Code	Description of business																		
28	<a href="#">Edit Nature of business</a>																			
29	Business 1																			
30	<div style="border: 1px solid gray; padding: 5px;"> <p>MSIC</p> <p>consumer electronics</p> <p style="text-align: right;">Search    Reset</p> <table border="1"> <thead> <tr> <th>MSIC Code</th> <th>Bahasa Malaysia Description</th> <th>English Description</th> </tr> </thead> <tbody> <tr> <td>26400</td> <td>PEMBUATAN ELEKTRONIK PENGGUNA</td> <td>MANUFACTURE OF</td> </tr> <tr> <td>26400e</td> <td>EKSPORT ELEKTRONIK PENGGUNA</td> <td>EXPORT OF CONSUI</td> </tr> <tr> <td>26400i</td> <td>IMPORT ELEKTRONIK PENGGUNA</td> <td>IMPORT OF CONSUI</td> </tr> <tr> <td>26400u</td> <td>EKSPORT DAN IMPORT ELEKTRONIK PENGGUNA</td> <td>EXPORT AND IMPOF</td> </tr> <tr> <td>46496</td> <td>JUALAN BORONG BARANGAN ELEKTRIK DAN ELEKTRONIK</td> <td>WHOLESALE OF ELI</td> </tr> </tbody> </table> <p style="text-align: right;">Ok    Cancel</p> </div>		MSIC Code	Bahasa Malaysia Description	English Description	26400	PEMBUATAN ELEKTRONIK PENGGUNA	MANUFACTURE OF	26400e	EKSPORT ELEKTRONIK PENGGUNA	EXPORT OF CONSUI	26400i	IMPORT ELEKTRONIK PENGGUNA	IMPORT OF CONSUI	26400u	EKSPORT DAN IMPORT ELEKTRONIK PENGGUNA	EXPORT AND IMPOF	46496	JUALAN BORONG BARANGAN ELEKTRIK DAN ELEKTRONIK	WHOLESALE OF ELI
MSIC Code	Bahasa Malaysia Description	English Description																		
26400	PEMBUATAN ELEKTRONIK PENGGUNA	MANUFACTURE OF																		
26400e	EKSPORT ELEKTRONIK PENGGUNA	EXPORT OF CONSUI																		
26400i	IMPORT ELEKTRONIK PENGGUNA	IMPORT OF CONSUI																		
26400u	EKSPORT DAN IMPORT ELEKTRONIK PENGGUNA	EXPORT AND IMPOF																		
46496	JUALAN BORONG BARANGAN ELEKTRIK DAN ELEKTRONIK	WHOLESALE OF ELI																		
31																				
34																				
35																				
40																				
42																				
43																				
54																				
55																				

B8  
B9  
B10

Figure 157

- B11 - To select the number of nature of business, click on the “Edit Nature of business” link at the top left of the nature of business section, as shown in the figure below. It will then populate the option window to select the number of nature of business.
- B12 - Select the number of nature of business required. A minimum of one and a maximum of three can be selected. After selecting, click “Apply” to save the changes.

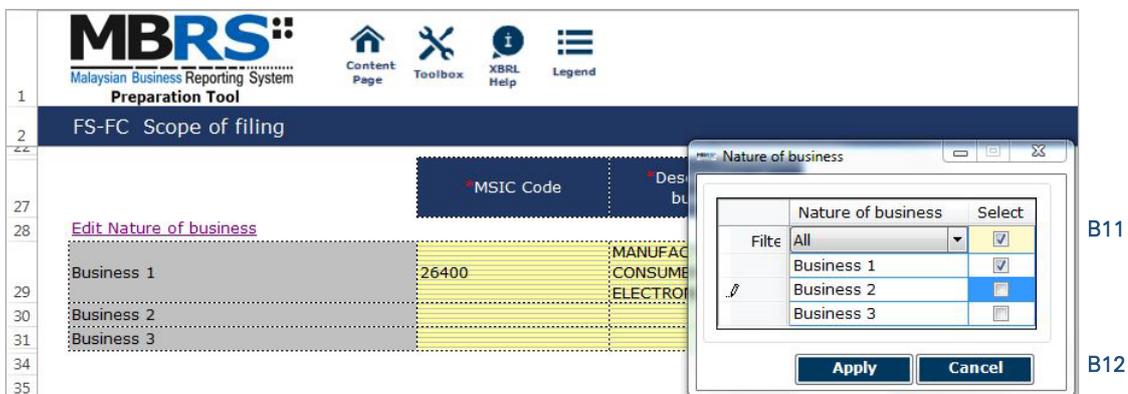


Figure 158

The next section is the “Approved Application from the Registrar or Minister”. There is no need to fill in this section as this section would have been pre-populated from the “Filing Information” window during the creation of the MBRS Template. Refer to section 6.2.1.5.1.1 Filing Information Reporting on how to amend this information. Below is an illustration of a completed “Approved Application from the Registrar or Minister”.

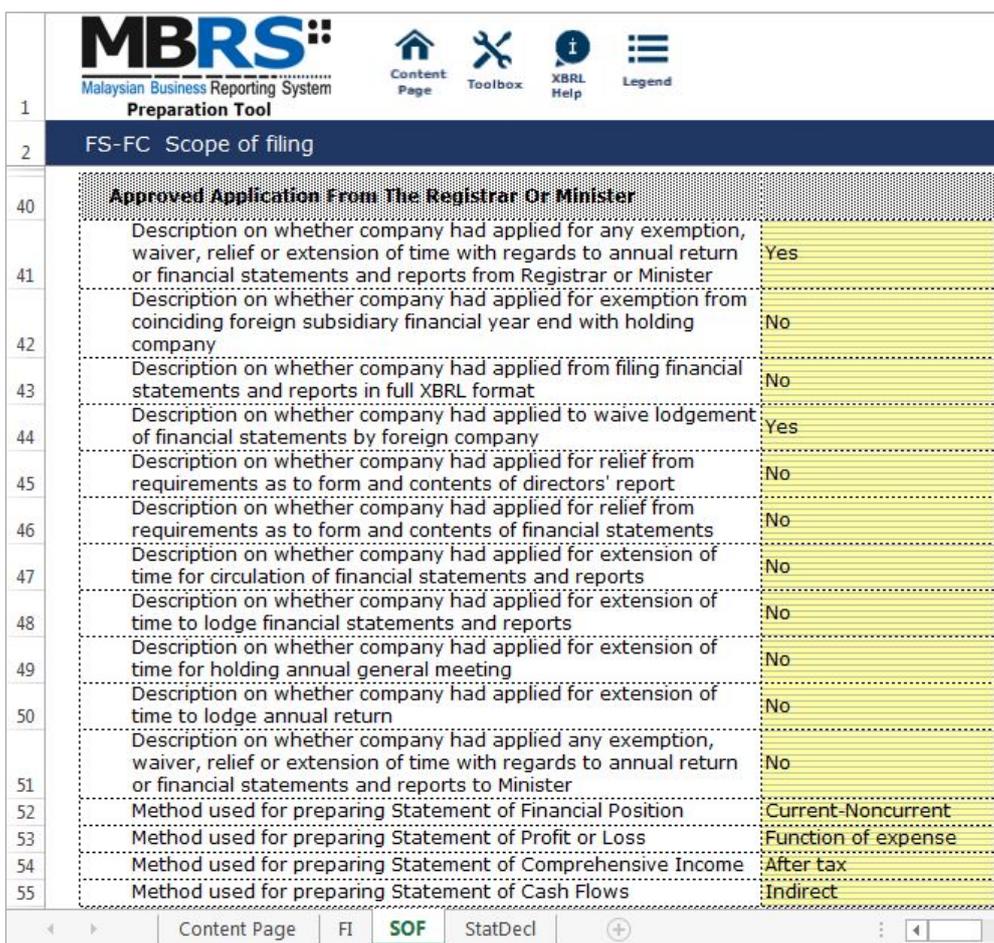


Figure 159

The last section for “Scope of Filing” tab is the “Changes from Subsequent XBRL Financial Statements”. Preparer must select between “Yes” or “No” for each of the disclosure described. Below are a step-by-step guide and an illustration on how it should be filled.

- B13** - This field is blocked from editing as the data has been entered in “Filing Information” section. Refer to section 6.2.1.5.1.1 Filing Information on how to amend this information.
- B14** - Double click on the empty field and it will populate a dropdown option window. Select either “Yes” or “No”. After selecting, click on “Select” to save the selection made.
- B15** - Double click on the empty field and it will populate a dropdown option window. Select either “Yes” or “No”. After selecting, click on “Select” to save the selection made.
- B16** - Double click on the empty field and it will populate a dropdown option window. Select either “Yes” or “No”. After selecting, click on “Select” to save the selection made.

Changes From Subsequent XBRL Financial Statements Filing		
*Disclosure on whether comparative period values are restated	No	B13
*Disclosure on whether opening statements changed due to changes in accounting standards	No	B14
*Disclosure on whether reclassification of previous financial statements changed due to changes in accounting standards	No	B15
*Description on whether company changed the duration of financial reporting period	No	B16

Figure 160

## 6.2.1.5.2 Disclosures

### 6.2.1.5.2.1 Statutory Declaration

For foreign companies filing for FS-FC, preparers will need to declare details of the statutory declaration in relation to the financial statements of a foreign company. Preparers MUST fill in the all mandatory fields. Below are a step-by-step guide and illustration of how it should be filled.

- C1** - Double click on the orange cell to populate a calendar window to select the date of financial year end date for foreign parent company. After selecting the date, click “Ok”.
- C2** - Type in the full name of the person who signed the statutory declaration.
- C3** - Double click on the empty field and it will populate a dropdown option window. Select the designation of the person who signed the statutory declaration. After selecting, click on “Select” to save the selection made.
- C4** - Double click on the empty field and it will populate a dropdown option window. Select the type of identification of the person who signed the statutory declaration. After selecting, click on “Select” to save the selection made.
- C5** - Type in the identification number of the person who signed the statutory declaration.

    			
1	<b>Malaysian Business Reporting System</b> <b>Preparation Tool</b>		
2	<b>FS-FC Disclosure - Statutory Declaration</b>		
10	<b>Disclosure on statutory declaration</b>		
11	<b>Statutory Declaration Verifying Financial Statements Of Foreign Company</b>		
12	*Financial year end date for foreign parent company	31/03/2017	C1
13	*Name of person who signed the statutory declaration	Hashiko Tokoyama	C2
14	*Designation of person who signed the statutory declaration	Director	C3
15	*Type of identification of person who signed the statutory declaration	Passport number	C4
16	*Identification number of the person who signed the statutory declaration	C28579762	C5

< > Content Page FI SOF **StatDecl** + : ◀ ▶

Figure 161



# Key Financial Indicators

Malaysian Financial Reporting Standards  
MBRS Template

## 6.2.2 Key Financial Indicators

### 6.2.2.1 MFRS

This is a step-by-step guide of how to fill in Key Financial Indicators – Malaysian Financial Reporting Standards (“KFI-MFRS”) MBRS Template.

#### 6.2.2.1.1 General

##### 6.2.2.1.1.1 Filing Information

When a preparer chooses to create an MBRS Key Financial Indicators Template from the mTool, the mTool will populate a “Filing Information” window. Preparers need to fill in all the mandatory fields. The filing information requires basic information about the company, which affects the preparation of the Financial Statements. Below are a step-by-step guide and an illustration of how the “Filing Information” window should be filled.

- A1** - Type in the company registration number. This is a mandatory field.
- A2** - Type in the full company name. This is a mandatory field.
- A3** - Type in the former name of the company, if any. This field should only be filled in if the company has changed their company name since the last financial year. Leave this field empty if the change has been reported during the last financial year to SSM or if there are no changes at all
- A4** - Select either “Incorporated in Malaysia” or “Incorporated outside Malaysia” for the origin of the company.
- A5** - Select either “Public company” or “Private company” for the status of the company.
- A6** - Select either “Company limited by shares” or “Unlimited shares” for the type of company.
- A7** - Select either “First time preparation of financial statements” for a first year financial statement filing since incorporation, or “Subsequent preparation of financial statements” for a non-first year filing of financial statements since incorporation.
- A8** - Type in the date of company’s current financial year start date or choose the date from the “Calendar” function.
- A9** - Type in the date of company’s current financial year end date or choose the date from the “Calendar” function.
- A10** - Type in the date of company’s previous financial year start date or choose the date from the “Calendar” function.
- A11** - Type in the date of company’s previous financial year end date or choose the date from the “Calendar” function.
- A12** - Select either “Carrying on business activities” or “Not carrying on business activities” for the status of carrying on business during financial year.
- A13** - Select either “Audited” or “Unaudited” for the disclosure of financial statement audit status.
- A14** - This field will be blocked if “Audited” was selected for the disclosure of financial statement audit status. If “Unaudited” was selected instead, select either “Dormant company”, “Zero-revenue company” or “Threshold-Qualified company”.
- A15** - The selection for basis of accounting standards applied to prepare the financial statements will depend on the status and type of company chosen earlier. For KFI-MFRS submission, select “Malaysian Financial Reporting Standards”.
- A16** - This field will only be allowed for editing if “Others” was selected at Step A15 for the basis of accounting standards applied to prepare the financial statements.

- A17** - Select either "KFI-MFRS", "FS-MFRS" or "FS-EPC". For KFI-MFRS submission, select "KFI-MFRS".
- A18** - Select either "Consolidated" or "Separate" for nature of financial statements.
- A19** - Select "Malaysian Ringgit (MYR)" for the description of presentation currency.
- A20** - Select the description of functional currency from the list of functional currency.
- A21** - Select either "Actuals", "In thousands", "In millions" or "In Billions" for the level of rounding used in financial statements.
- A22** - Select either "Listed", "Not-listed" or "Delisted" for the disclosure on whether company's shares are traded on any official stock exchange at the financial year ended.
- A23** - Select either "Company regulated by Bank Negara Malaysia" or "Company not regulated by Bank Negara Malaysia" for the disclosure on whether the company is regulated by Bank Negara.
- A24** - Select either "Yes" or "No" for the description on whether company had applied for any exemption, waiver, relief or extension of time with regards to annual return or financial statements and reports from Registrar or Minister. This is in regards to whether there are any Exemption Application applied. Select "Yes" for KFI filing, as EA2 must be applied and approved before any KFI filing can be submitted.
- A25** - This field is blocked for KFI-MFRS filing.
- A26** - This field is blocked for KFI-MFRS filing.
- A27** - This field is blocked for KFI-MFRS filing.
- A28** - This field is blocked for KFI-MFRS filing.
- A29** - Select either "Yes" or "No" for the disclosure on whether comparative period values are restated.
- A30** - Click "Generate Template" to create the MBRS Template.

Filing Information	
* Company registration number	139559-A
* Name of company	Unique Blend Sdn. Bhd.
Former name of the company	
* Origin of company	Incorporated in Malaysia
* Status of company	Private company
* Type of company	Company limited by shares
* Disclosure of financial statements preparation for current submission	Subsequent preparation of financial statements
* Company's current financial year start date	01/08/2016
* Company's current financial year end date	31/07/2017
* Company's previous financial year start date	01/08/2015
* Company's previous financial year end date	31/07/2016
* Status of carrying on business during the financial year	Carrying on business activities
* Disclosure of financial statements audit status	Audited
Audit exemption category	
* Basis of accounting standards applied to prepare the financial statements	Malaysian Financial Reporting Standards
Disclosure of other accounting standards applied	
* Type of submission	KFI-MFRS
* Nature of financial statements	Separate
* Description of presentation currency	Malaysian Ringgit (MYR)
Description of functional currency	Malaysian Ringgit (MYR)
* Level of rounding used in financial statements	Actuals
* Disclosure on whether company's shares are traded on any official stock exchange	Not-listed
* Disclosure of whether company regulated by Bank Negara Malaysia at the financial year end	Company not regulated by Bank Negara Malaysia
* Description on whether company had applied for any exemption, waiver, relief or extension of time with regards to annual return or financial statements and reports from Registrar or Minister	Yes
Method used for preparing Statement of Financial Position	
Method used for preparing Statement of Profit or Loss	
Method used for preparing Statement of Comprehensive Income	
Method used for preparing Statement of Cash Flows	
* Disclosure on whether comparative period values are restated	No

\* denotes mandatory items to be reported

Generate Template Cancel

Figure 162

After filling in the required information, click “Generate Template” and the mTool will start populating an MBRS Template, unique to the company’s filing requirements. When this is done, a “Save As” window will prompt as shown in the figure below.

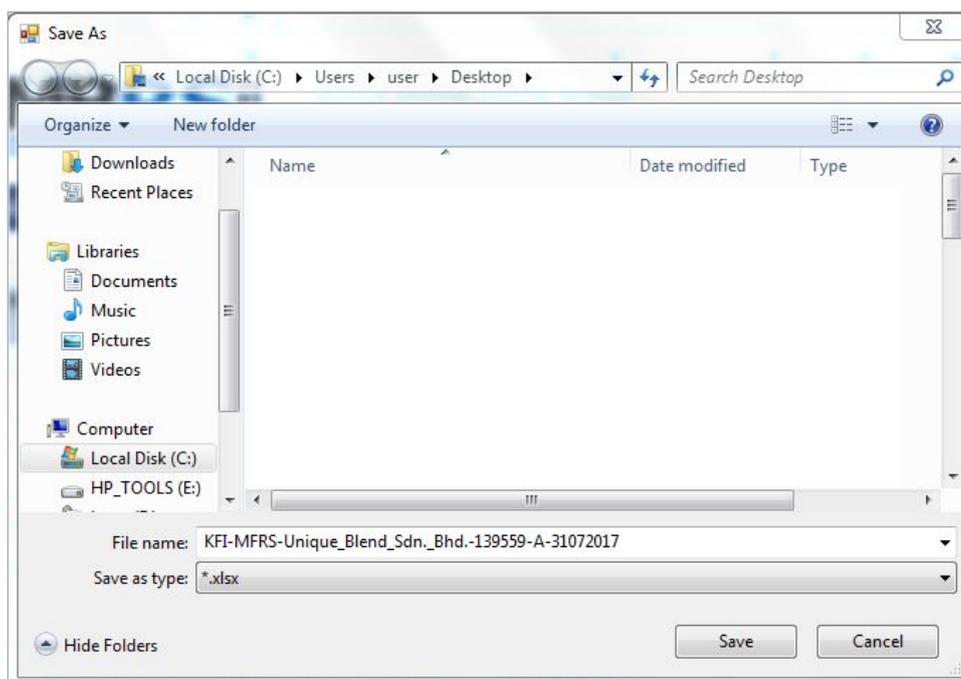


Figure 163

After saving the document, it will land on the “FI” tab. The “Filing Information” section is prepared based on information provided during the creation of the MBRS Template. Below is an illustration of a completed FI.

    	
1	<b>Preparation Tool</b>
2	<b>KFI-MFRS Filing Information</b>
3	* denotes mandatory items to be reported <a href="#">Edit Filing Information</a>
10	<b>Filing Information</b>
11	<b>General Filing Information</b>
12	*Company registration number: 139559-A
13	*Name of company: Unique Blend Sdn. Bhd.
14	Former name of the company:
15	*Origin of company: Incorporated in Malaysia
16	*Status of company: Private company
17	*Type of company: Company limited by shares
18	*Disclosure of financial statements preparation for current submission: Subsequent preparation of financial statements
19	*Company's current financial year start date: 01/08/2016
20	*Company's current financial year end date: 31/07/2017
21	Company's previous financial year start date: 01/08/2015
22	Company's previous financial year end date: 31/07/2016
23	*Status of carrying on business during the financial year: Carrying on business activities
24	*Disclosure of financial statements audit status: Audited
25	Audit exemption category:
26	*Basis of accounting standards applied to prepare the financial statements: Malaysian Financial Reporting Standards
27	Disclosure of other accounting standards applied:
28	*Type of submission: KFI-MFRS
29	*Nature of financial statements: Separate
30	*Description of presentation currency: Malaysian Ringgit (MYR)
31	Description of functional currency: Malaysian Ringgit (MYR)
32	*Level of rounding used in financial statements: Actuals

Figure 164

Preparers may edit the filing information by clicking on the “Edit Filing Information” link at the top right of the “Filing Information” tab (as shown below). A window will prompt enabling users to make changes.

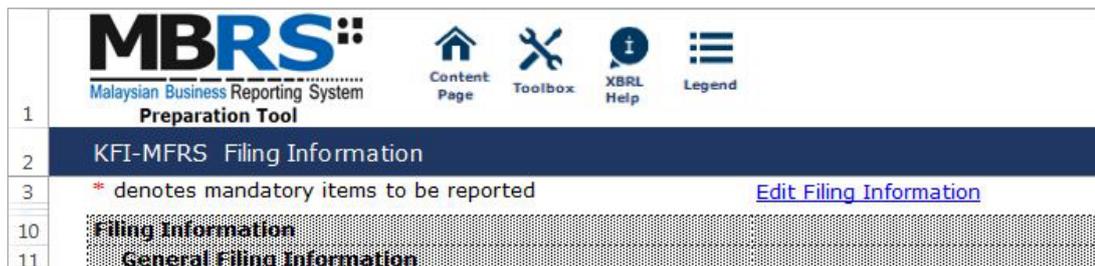


Figure 165

### 6.2.2.1.1.2 Scope of Filing

Preparers will next need to fill the “Scope of Filing” tab. The disclosure on scope of filing contains a number of sections:

- Particulars of Financial Statements and Reports;
- Nature of Business;
- Approved Application from the Registrar or Minister; and
- Changes from Subsequent XBRL Financial Statements.

The first section that must be filled is the “Particulars of Financial Statements and Reports”. Below are a step-by-step guide and illustration of how it should be filled.

- B1** - Double click on the orange cell to populate a calendar window to select the date of financial statements approved by Board of Directors. After selecting the date, click “Ok”.
- B2** - Double click on the orange cell to populate a calendar window to select the date of circulation of financial statements and reports to members. After selecting the date, click “Ok”.
- B3** - This field is mandatory for public companies. Hence, private companies may leave this field blank. Double click on the orange cell to populate a calendar window to select the date of financial statements and reports of the directors and auditors status laid in annual general meeting. After selecting the date, click “Ok”.
- B4** - Double click on the orange cell to populate a calendar window to select the date of statutory declaration. After selecting the date, click “Ok”.
- B5** - This field is blocked from editing as the data has been entered in “Filing Information” section. Refer to section 6.2.2.1.1.1 Filing Information on how to amend this information.
- B6** - Double click empty cell to populate the dropdown data window. Select either “Companies Act 1965 or 2016” or “Trust Companies Act 1949”.
- B7** - This field is blocked from editing as the data has been entered in “Filing Information” section. Refer to section 6.2.2.1.1.1 Filing Information on how to amend this information.

Disclosure on scope of filing		
<b>Particulars of Financial Statements and Reports</b>		
*Date of financial statements approved by Board of Directors	25/10/2017	B1
*Date of circulation of financial statements and reports to members	25/10/2017	B2
Date of financial statements and reports of the directors and auditors (if applicable) laid in annual general meeting		B3
*Date of Statutory Declaration	25/10/2017	B4
Disclosure on whether company's shares are traded on any official stock exchange	Not-listed	B5
Disclosure of the regulation applied during incorporation of the company	Companies Act 1965 or 2016	B6
Disclosure of whether company regulated by Bank Negara Malaysia at the financial year end	Company not regulated by Bank Negara Malaysia	B7

Figure 166

For the nature of business section, preparer must select a minimum of one and up to three nature of businesses relevant to the company. If the company has more than three nature of businesses, the company should select three of its most prominent businesses. Below are a step-by-step guide and illustration of how this section should be filled.

- B8 - Double click on the empty field to populate the option window to select the nature of business.
- B9 - Preparer may search the list by typing in a keyword of the company's nature of business or a specific MSIC Code for ease of searching. After typing in the keyword or MSIC Code, click "Search".
- B10 - Click on one nature of business to select and then, click "Ok".

MSIC Code	Bahasa Malaysia Description	English Description
24109i	IMPORT PRODUK BESI ASAS DAN KELULI LAIN T.T.T.L.	IMPORT OF OTHER I
24109u	EKSPORT DAN IMPORT PRODUK BESI ASAS DAN KELULI LAIN T.T.T.L.	EXPORT AND IMPOR
24312	PENUANGAN KELULI	CASTING OF STEEL
24312e	EKSPORT KELULI	EXPORT OF STEEL
24312i	IMPORT KELULI	IMPORT OF STEEL
24312u	EKSPORT DAN IMPORT KELULI	EXPORT AND IMPOR
43902	PEMBINAAN ELEMEN KELULI YANG BUKAN DIBUAT SENDIRI	ERECTION OF NON-

Figure 167

- B11** - To select the number of nature of business, click on the “Edit Nature of business” link at the top left of the nature of business section, as shown in the figure below. It will then populate the option window to select the number of nature of business.
- B12** - Select the number of nature of business required. A minimum of one and a maximum of three can be selected. After selecting, click “Apply” to save the changes.



Figure 168

The next section is the “Approved Application from the Registrar or Minister”. This section is not mandatory to be filled and preparers may fill in the fields relevant to the reporting entity. For example, for a KFI filing, EA2 will need to be applied and approved by SSM. Hence, the relevant field should be answered as “Yes”. Preparers may leave the cells blank or answer “No” for exemption applications not applied and approved by SSM.

- B13** - This field has been entered in “Filing Information” section.
- B14** - Double click on the empty field and it will populate a dropdown option window. Select either “Yes” or “No”. After selecting, click on “Select” to save the selection made. This is in regards to the exemption application EA1 for exemption from coinciding foreign subsidiary financial year end with holding company.
- B15** - Double click on the empty field and it will populate a dropdown option window. Select either “Yes” or “No”. After selecting, click on “Select” to save the selection made. This is in regards to the exemption application EA2 for exemption from filing financial statements in full XBRL format. Select “Yes” as this application MUST be approved for KFI filing.
- B16** - Double click on the empty field and it will populate a dropdown option window. Select either “Yes” or “No”. After selecting, click on “Select” to save the selection made. This is in regards to the exemption application EA3 to waive lodgement of financial statements by foreign company.
- B17** - Double click on the empty field and it will populate a dropdown option window. Select either “Yes” or “No”. After selecting, click on “Select” to save the selection made. This is in regards to the exemption application EA4A for relief from requirements as to form and contents of directors’ report.
- B18** - Double click on the empty field and it will populate a dropdown option window. Select either “Yes” or “No”. After selecting, click on “Select” to save the selection made. This is in regards to the exemption application EA4B for relief from requirements as to form and contents of financial statements.
- B19** - Double click on the empty field and it will populate a dropdown option window. Select either “Yes” or “No”. After selecting, click on “Select” to save the selection made. This is in regards to the exemption application EA5A for extension of time for circulation of financial statements and reports.
- B20** - Double click on the empty field and it will populate a dropdown option window. Select either “Yes” or “No”. After selecting, click on “Select” to save the selection made. This is in regards to the exemption application EA5B for extension of time to lodge financial statements and reports.
- B21** - Double click on the empty field and it will populate a dropdown option window. Select either “Yes” or “No”. After selecting, click on “Select” to save the selection made. This is in regards to the exemption application EA6 for extension of time for holding annual general meeting.

- B22** - Double click on the empty field and it will populate a dropdown option window. Select either "Yes" or "No". After selecting, click on "Select" to save the selection made. This is in regards to the exemption application EA7 for extension of time to lodge annual return.
- B23** - Double click on the empty field and it will populate a dropdown option window. Select either "Yes" or "No". After selecting, click on "Select" to save the selection made. This is in regards to the exemption application EA8 to Minister (with relation to Financial Statements and Reports or Annual Return).
- B24** - Double click on the empty field and it will populate a dropdown option window. Select either "Current/Non-current" or "Order of liquidity" for method of preparing SOFP. After selecting, click on "Select" to save the selection made.
- B25** - Double click on the empty field and it will populate a dropdown option window. Select either "Function of expenses" or "Nature of expenses" for method of preparing SOPL. After selecting, click on "Select" to save the selection made.
- B26** - Double click on the empty field and it will populate a dropdown option window. Select either "After tax", "Before tax" or "Not prepared" for method of preparing SOCI. After selecting, click on "Select" to save the selection made.
- B27** - Double click on the empty field and it will populate a dropdown option window. Select either "Direct" or "Indirect" for method of preparing SOCF. After selecting, click on "Select" to save the selection made.

    	
Malaysian Business Reporting System <b>Preparation Tool</b>	
Content Page    Toolbox    XBRL Help    Legend	
1	
2	<b>KFI-MFRS Scope of filing</b>
41	<b>Approved Application From The Registrar Or Minister</b>
42	Description on whether company had applied for any exemption, waiver, relief or extension of time with regards to annual return or financial statements and reports from Registrar or Minister
43	Description on whether company had applied for exemption from coinciding foreign subsidiary financial year end with holding
44	Description on whether company had applied from filing financial statements and reports in full XBRL format
45	Description on whether company had applied to waive lodgement of financial statements by foreign company
46	Description on whether company had applied for relief from requirements as to form and contents of directors' report
47	Description on whether company had applied for relief from requirements as to form and contents of financial statements
48	Description on whether company had applied for extension of time for circulation of financial statements and reports
49	Description on whether company had applied for extension of time to lodge financial statements and reports
50	Description on whether company had applied for extension of time for holding annual general meeting
51	Description on whether company had applied for extension of time to lodge annual return
52	Description on whether company had applied any exemption, waiver, relief or extension of time with regards to annual return or financial statements and reports to Minister
53	Method used for preparing Statement of Financial Position
54	Method used for preparing Statement of Profit or Loss
55	Method used for preparing Statement of Comprehensive Income
56	Method used for preparing Statement of Cash Flows

B13  
 B14  
 B15  
 B16  
 B17  
 B18  
 B19  
 B20  
 B21  
 B22  
 B23  
 B24  
 B25  
 B26  
 B27

< > ... **SOF**    InvollnSE    DirectorsRep    StatOfDirectors    DirectorsBus ... + : < >

Figure 169

The last section for "Scope of Filing" is the "Changes from Subsequent XBRL Financial Statements". Preparers must select between "Yes" or "No" for each of the disclosure described. Below are a step-by-step guide and an illustration on how it should be filled.

- B28** - This field is blocked from editing as the data has been entered in "Filing Information" section. Refer to section 6.2.2.1.1.1 Filing Information on how to amend this information.
- B29** - Double click on the empty field and it will populate a dropdown option window. Select either "Yes" or "No". After selecting, click on "Select" to save the selection made.
- B30** - Double click on the empty field and it will populate a dropdown option window. Select either "Yes" or "No". After selecting, click on "Select" to save the selection made.
- B31** - Double click on the empty field and it will populate a dropdown option window. Select either "Yes" or "No". After selecting, click on "Select" to save the selection made.

MBRS Malaysian Business Reporting System Preparation Tool		Content Page	Toolbox	XBRL Help	Legend
1					
2	KFI-MFRS Scope of filing				
57	<b>Changes From Subsequent XBRL Financial Statements Filing</b>				
58	*Disclosure on whether comparative period values are restated	No			B28
59	*Disclosure on whether opening statements changed due to changes in accounting standards	No			B29
60	*Disclosure on whether reclassification of previous financial statements changed due to changes in accounting standards	No			B30
61	*Description on whether company changed the duration of financial reporting period	No			B31

Navigation: SOF | InvolInSE | DirectorsRep | StatOfDir ...

Figure 170

## 6.2.2.1.2 Disclosures

### 6.2.2.1.2.1 Disclosure - Involvement in Stock Exchange

The disclosure of involvement in stock exchange is only applicable to listed companies. It is not mandatory for private companies to fill in this section. It will still be highlighted as mandatory but private companies should leave these cells blank. During validation, the unfilled cells will be prompted as "Warning" but private entities will still be allowed to generate the required MBRS Template regardless. Below are a step-by-step guide and illustration of how it should be filled.

- C1** - Double click on the orange cell to populate a calendar window to select the date of company listed in Stock Exchange. After selecting the date, click "Ok".
- C2** - Double click on the empty field and it will populate a dropdown option window. Select either "Bursa Malaysia", "Bursa Malaysia and foreign stock exchange" or "Listed in foreign stock exchange only" for type of exchange on which company is listed. After selecting, click on "Select" to save the selection made.
- C3** - Type in the disclosure of foreign stock exchange on which the company is listed.
- C4** - Double click on the empty field and it will populate a dropdown option window. Select either "Main Market", "ACE Market" or "LEAP Market" for type of market listed in Bursa Malaysia. After selecting, click on "Select" to save the selection made.
- C5** - Double click on the empty field and it will populate a dropdown option window. Select either "REITs", "i-ETFs", "Others" or "Not applicable" for disclosure of securities listing on Shari'ah compliant Securities list. After selecting, click on "Select" to save the selection made.
- C6** - Double click on the empty cell to populate the "Note Textblock" window. Fill in the explanation of other securities listed on Shari'ah complaint Securities list. Then, click "Save" to save the data filled in.

- C7 - Double click on the orange cell to populate a calendar window to select the date of delisting shares. After selecting the date, click "Ok".
- C8 - Double click on the empty field and it will populate a dropdown option window. Select either "Bursa Malaysia", "Bursa Malaysia and foreign stock exchange" or "Listed in foreign stock exchange only" for type of exchange on which shares were delisted. After selecting, click on "Select" to save the selection made.
- C9 - Type in the disclosure of foreign stock exchange from which the company is delisted.

MBRS Malaysian Business Reporting System Preparation Tool		Content Page	Toolbox	XBRL Help	Legend
1					
2	<b>KFI-MFRS Involvement in Stock Exchange</b>				
3	* denotes mandatory items to be reported (PLEASE IGNORE IF COMPANY NOT-LISTED)				
10	<b>Disclosure on involvement in stock exchange</b>				
11	<b>Involvement in Stock Exchange during Financial Period</b>				
12	*Date of company listed in Stock Exchange				C1
13	*Type of exchange on which company is listed				C2
14	Disclosure of foreign stock exchange				C3
15	Type of market listed in Bursa Malaysia				C4
16	*Disclosure of securities listing on Shari'ah compliant Securities list				C5
17	Explanation of other securities listed on Shari'ah compliant Securities list				C6
18	Date of delisting of shares				C7
19	Type of exchange from which shares were delisted				C8
20	Disclosure of foreign stock exchange which the company were delisted				C9

Navigation: SOF **InvolInSE** DirectorsRep StatOfDir ...

Figure 171

#### 6.2.2.1.2.2 Disclosure – Director's Report

Preparers need to file the disclosure on Director's Report in the MBRS Template, which is similar to the disclosure in a typical set of statutory financial statements. Preparers MUST include a full Director's Report in the text block and MUST also fill in the subsequent mandatory fields. However, preparers must note that, if the Director's Report are signed by two directors, relevant details of the second signee MUST be provided. Failure to fill in the details of the second signee will prompt a validation error during the generation of XBRL File. Below is a step-by-step guide and illustration of how it should be filled.

- D1 - Double click on the text block data cell on row 12 to populate the "Note Textblock" window. Fill in the Director's report as per the company financial statements and click "Save". A signed copy of the Director's report is not required to be submitted.

The screenshot displays the MBRS (Malaysian Business Reporting System) Preparation Tool interface. The main window is titled 'KFI-MFRS Disclosure - Directors Report'. It contains a table with the following rows and content:

Row	Disclosure Question	Input Field
10	Disclosure on directors report	
11	Director's Report	
12	*Disclosure of Director's Report	
13	*Number of directors signing directors' report	
14	*Name of first director who signed directors' report	
15	*Type of identification of first director who signed director's report	
16	*Identification number of the first director who signed director's report	
17	Name of second director who signed the director's report	

On the right side, a 'Note Textblock' window is open, showing a red-bordered empty text area labeled 'D1'. The window has a menu bar with 'File', 'Edit', 'View', 'Format', and 'Table', and a 'Save' button.

Figure 172

- D2** - Upon saving the action done in Step D1, it will show as “[Text block added]” on the cell.
- D3** - Double click on the empty field and it will populate a dropdown option window. Select either “1” or “2” for the number of directors signing director’s report. After selecting, click on “Select” to save the selection made.
- D4** - Type in the full name of the first director who signed director’s report.
- D5** - Double click on the empty field and it will populate a dropdown option window. Select the type of identification of the first director who signed director’s report and click “Select” to save the selection made.
- D6** - Type in the identification number of the first director who signed the director’s report. The data typed in must be a string data. This means that no space or symbol should be added in between the data.
- D7** - Type in the full name of the second director who signed director’s report. This field **MUST** be filled in if “2” was selected at Step D3.
- D8** - Double click on the empty field and it will populate a dropdown option window. Select the type of identification of the second director who signed director’s report and click “Select” to save the selection made. This field **MUST** be filled in if “2” was selected at Step D3.
- D9** - Type in the identification number of the second director who signed the director’s report. The data typed in must be a string data. This means that no space or symbol should be added in between the data. This field **MUST** be filled in if “2” was selected at Step D3.
- D10** - Double click on the empty field and it will populate a dropdown option window. Select the disclosure of status of dividend. Then, click “Select” to save the selection.
- D11** - Double click on the empty field and it will populate a dropdown option window. Select either “Yes” or “No” for the disclosure of contingent or other liability being enforceable within twelve months after the end of the financial year.
- D12** - Double click on the empty field and it will populate a dropdown option window. Select either “Yes” or “No” for the disclosure of occurrence of any substantial, material or unusual in nature items, transactions or events.
- D13** - Double click on the empty field and it will populate a dropdown option window. Select either “Yes” or “No” for the disclosure of directors received or become entitled to receive other benefits by reason of contract made by company or related corporation.
- D14** - Double click on the orange cell to populate a calendar window to select the date of signing director’s report. After selecting the date, click “Ok”.

    	
1	Malaysian Business Reporting System Preparation Tool
2	<b>KFI-MFRS Disclosure - Directors Report</b>
3	* denotes mandatory items to be reported
10	<b>Disclosure on directors report</b>
11	<b>Director's Report</b>
12	*Disclosure of Director's Report [Text block added] D2
13	*Number of directors signing directors' report 2 D3
14	*Name of first director who signed directors' report Au Ka Ching D4
15	*Type of identification of first director who signed director's report MyKad D5
16	*Identification number of the first director who signed director's report 560809145445 D6
17	Name of second director who signed the director's report Kwok Fu Xing D7
18	Type of identification of second director who signed directors report MyKad D8
19	Identification number of the second director who signed director's report 571112065887 D9
20	*Disclosure of status of dividend Paid D10
21	*Disclosure of contingent or other liability being enforceable within twelve months after the end of financial year No D11
22	*Disclosure of occurrence of any substantial, material or unusual in nature items, transactions or events No D12
23	*Disclosure of directors received or become entitled to receive other benefits by reason of contract made by company or related corporation No D13
24	*Date of signing director's report 25/10/2017 D14
27	 <span>SOE</span> <span>InvolInSE</span> <span><b>DirectorsRep</b></span> <span>StatOfDirectors</span> <span>DirectorsBus ...</span>

Figure 173

### 6.2.2.1.2.3 Disclosure – Statement by Directors

Similar to the disclosure in a typical set of annual financial statements, preparers need to file the disclosure on Statement by Directors in the MBRS Template. Preparers must include the full Statement by Directors and Statutory Declaration in textblock and MUST also fill in the subsequent mandatory fields. However, preparers must note that, if the Statement by Directors are signed by two directors, relevant details of the second signee MUST be provided. Failure to fill in the details of the second signee will prompt a validation error during the generation of XBRL File. Below are a step-by-step guide and illustration of how it should be filled.

- E1** - Double click on the text block data cell on row 12 to populate the “Note Textblock” window. Fill in the Statement by Directors and Statutory Declaration as per the company financial statements. Then, click “Save” to save the data filled in. Upon saving, it will show as “[Text block added]” on the cell.
- E2** - Double click on the empty field and it will populate a dropdown option window. Select either “Yes” or “No” for the disclosure of directors opinion that the financial statements or consolidated financial statements are drawn up in accordance with approved accounting standards and reflect true and give true and fair view of financial position and performance of the company and the group. Then, click “Select” to save the selection made.
- E3** - Double click on the empty field and it will populate a dropdown option window. Select either “1” or “2” for the number of directors signing Statement by Directors. After selecting, click on “Select” to save the selection made.

- E4** - Type in the full name of the first director who signed Statement by Directors.
- E5** - Double click on the empty field and it will populate a dropdown option window. Select either "Primarily responsible for financial management of the company" or "Not primarily responsible for financial management of the company" for the disclosure whether the first director is also primarily responsible for financial management of the company.
- E6** - Double click on the empty field and it will populate a dropdown option window. Select the type of identification of the first director who signed Statement by Directors and click "Select" to save the selection made.
- E7** - Type in the identification number of the first director who signed the Statement by Directors. The data typed in must be a string data. This means that no space or symbol should be added in between the data.
- E8** - Type in the full name of the second director who signed Statement by Directors. This field **MUST** be filled in if "2" was selected at Step E3.
- E9** - Double click on the empty field and it will populate a dropdown option window. Select either "Primarily responsible for financial management of the company" or "Not primarily responsible for financial management of the company" for the disclosure whether the second director is also primarily responsible for financial management of the company. This field **MUST** be filled in if "2" was selected at Step E3.
- E10** - Double click on the empty field and it will populate a dropdown option window. Select the type of identification of the second director who signed Statement by Directors and click "Select" to save the selection made.
- E11** - Type in the identification number of the second director who signed the Statement by Directors. The data typed in must be a string data. This means that no space or symbol should be added in between the data.
- E12** - Type in the full name of other person primarily responsible for financial management of the company, if any. Leave this field empty if there are no other person primarily responsible for financial management if the company.
- E13** - Double click on the empty field and it will populate a dropdown option window. Select the type of identification of the other person primarily responsible for financial management of the company and click "Select" to save the selection made. This field **MUST** be filled in only if Step E12 was filled in.
- E14** - Type in the identification number of the other person primarily responsible for financial management of the company. The data typed in must be a string data. This means that no space or symbol should be added in between the data. This field **MUST** be filled in only if Step E12 was filled in.
- E15** - Double click on the orange cell to populate a calendar window to select the date of signing statement by directors. After selecting the date, click "Ok".

    			
1	Preparation Tool		
2	KFI-MFRS Disclosure - Statement by directors		
3	* denotes mandatory items to be reported		
10	Disclosure on statement by directors		
11	Statement by Directors		
12	*Disclosure of Statement by Directors [Text block added]	E1	
13	*Disclosure of directors opinion that the financial statements or consolidated financial statements are drawn up in accordance with approved accounting standards and reflect true and give true and fair view of financial position and performance of the company and the group	Yes	E2
14	*Number of directors signing Statement by Directors	2	E3
15	*Name of first director who signed Statement by Directors	Au Ka Ching	E4
16	*Disclosure whether the first director is also primarily responsible for financial management of the company	Not primarily responsible for financial management of the	E5
17	*Type of identification of first director who signed Statement by Directors	MyKad	E6
18	*Identification number of the first director who signed Statement by Directors	560809145445	E7
19	Name of second director who signed Statement by Directors	Kwok Fu Xing	E8
20	Disclosure whether the second director is also primarily responsible for financial management of the company	Primarily responsible for financial management of the company	E9
21	Type of identification of second director who signed Statement by Directors	MyKad	E10
22	Identification number of second director who signed Statement by Directors	571112065887	E11
23	Name of other person primarily responsible for financial management of the company		E12
24	Type of identification of other person primarily responsible for financial management of the company		E13
25	Identification number of other person primarily responsible for financial management of the company		E14
26	Date of signing statement by directors	25/10/2017	E15


SOF | InvolInSE | DirectorsRep | StatOfDirectors | DirectorsBus ...

Figure 174

#### 6.2.2.1.2.4 Disclosure – Director’s Business Review

Disclosure on director’s business review is optional under the CA 2016. Hence, it is not made mandatory to be disclosed for filing purposes. However, SSM has made it mandatory for companies to provide their number of employees as of the end of each financial year. Below are a step-by-step guide and illustration on how it should be filled.

- F1 - Double click on the text block data cell to populate the “Note Textblock” window. Fill in the disclosure of statement of directors for business review and click “Save”. Upon saving, it will show as “[Text block added]” on the cell. Leave this cell empty if there are no disclosure.
- F2 - Double click on the empty field and it will populate a dropdown option window. Select the disclosure of business review either on environment, employees or social and community issues. And click “Select” to save the selection. Leave this cell empty if there are no disclosure.
- F3 - Type in the number of employees as of the current financial year ended. This field MUST be filled in.

    	
1	Preparation Tool
2	KFI-MFRS Director business review
3	* denotes mandatory items to be reported
10	<b>Disclosure on directors business review</b>
11	<b>Directors' Business Review</b>
12	Disclosure of statement by directors for business review
13	Disclosure of business review either on environment, employees or social and community issues
14	<b>Details of company's employees</b>
15	*Number of employees 55

Figure 175

#### 6.2.2.1.2.5 Disclosure – Auditor’s Report to Members

Disclosure on auditor’s report is mandatory if the company’s financial statements is audited. Hence, if the preparer has selected “Audited” as the disclosure of audit status while filling in the “Filing Information”, the mandatory fields MUST be filled as shown in the figure below. A copy of signed Audited Report MUST be attached on mPortal during the FS filing submission to SSM on mPortal.

- G1** - Double click on the text block data cell to populate the “Note Textblock” window. Fill in the disclosure of auditor’s report to members as per the company financial statements. Then, click “Save” to save the data filled in. Upon saving, it will show as “[Text block added]” on the cell.
- G2** - Double click on the empty field and it will populate a dropdown option window. Select the type of auditor’s opinion. Then, click “Select” to save the selection made.
- G3** - Double click on the orange cell to populate a calendar window to select the date of signing auditor’s report. After selecting the date, click “Ok”.
- G4** - Type in the license number of auditor. Insert only the first four digit from the full auditor’s license number. For example, 0981/99/88(J/PH).
- G5** - Type in the full name of auditor signing the report.
- G6** - Type in the registration number of audit firm. Insert the full audit firm’s number without spacing. For example, AF0601.
- G7** - Type in the name of audit firm.
- G8** - Type in the first address line of the audit firm.
- G9** - Type in the second address line of the audit firm, if applicable.
- G10** - Type in the third address line of the audit firm, if applicable.
- G11** - Type in the postcode of the audit firm’s address. Data typed in MUST be number data. It can be validated as an error if this cell contains anything other than numbers.
- G12** - Type in the town the audit firm is situated in.
- G13** - Double click on the empty field and it will populate a dropdown option window. Select the state. Then, click “Select” to save the selection made.

    	
1	Preparation Tool
2	<b>KFI-MFRS Disclosure - Auditors report to members</b>
3	* denotes mandatory items to be reported
9	
10	<b>Disclosure on auditors report to members</b>
11	<b>Auditor's report</b>
12	Disclosure of auditor's report to members [Text block added] G1
13	*Type of auditor's opinion Unmodified opinion G2
14	*Date of signing auditor's report 25/10/2017 G3
15	<b>Auditors information</b>
16	<b>Details of auditors signing report</b>
17	*License number of auditor 0981 G4
18	Name of auditor signing report Lau Dak Wah G5
19	<b>Details of audit firm</b>
20	*Registration number of audit firm AF0601 G6
21	Name of audit firm Crown PLT G7
22	<b>Detailed address of audit firm</b>
23	*Address line 1 No. 1, Crown Avenue G8
24	Address line 2 Crown Tower G9
25	Address line 3 G10
26	*Postcode 46000 G11
27	*Town Petaling Jaya G12
28	*State SELANGOR G13
21	

Figure 176

### 6.2.2.1.3 Statements

For KFI filing submission, only key financial indicators of SOFP, SOPL and SOCF will need to be prepared. Below are a step-by-step guide and illustrations on how to prepare the statements.

#### 6.2.2.1.3.1 Statement of Financial Position

Fill in the mandatory fields. Below is an illustration of a completed Statement of Financial Position after filling in the necessary data.

- H1** - Double click on the text block data cell to populate the "Note Textblock" window. Fill in the full statement of financial position as per the company financial statements and click "Save". Upon saving, it will show as "[Text block added]" on the cell.

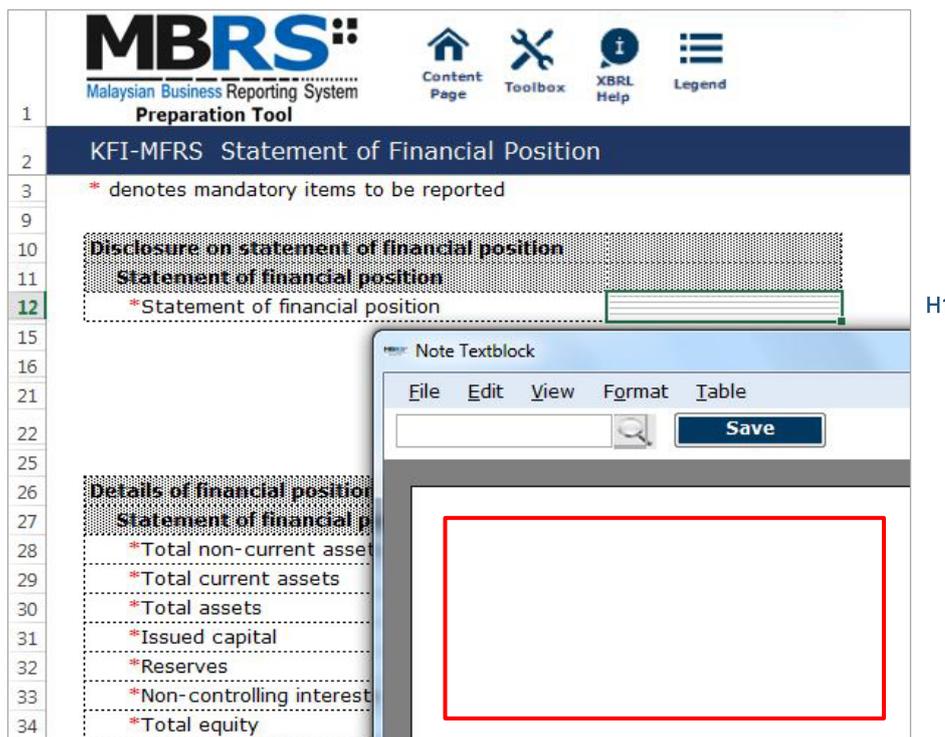


Figure 177

- H2 - For fields that are denoted as mandatory, a figure MUST be filled. Hence, if there are no figure to be disclosed by the company for these concepts, type in zero ("0") into the cell.
- H3 - For non-mandatory fields, if there are no figures to be disclosed, preparers may leave these fields empty.

KFI-MFRS Statement of Financial Position		2017	2016
		MYR'Actuals	MYR'Actuals
<b>Disclosure on statement of financial position</b>			
<b>Statement of financial position</b>			
*Statement of financial position			
<b>Details of financial position</b>			
<b>Statement of financial position</b>			
*Total non-current assets		9,952,530.00	2,191,405.00
*Total current assets		13,392,807.00	24,945,648.00
*Total assets		23,345,337.00	27,137,053.00
*Issued capital		4,679,224.00	4,679,224.00
*Reserves		7,397,707.00	6,955,193.00
*Non-controlling interests		0.00	0.00
*Total equity		12,076,931.00	11,634,417.00
Total non-current liabilities		312,332.00	312,332.00
*Total current liabilities		10,956,074.00	15,190,304.00
*Total liabilities		11,268,406.00	15,502,636.00
*Total equity and liabilities		23,345,337.00	27,137,053.00

Figure 178

### 6.2.2.1.3.2 Statement of Profit or Loss

Fill in the mandatory fields. Below is an illustration of a completed Statement of Profit or Loss after filling in the necessary data.

- 11 - Double click on the text block data cell to populate the “Note Textblock” window. Fill in the full statement of profit or loss as per the company financial statements and click “Save”. Upon saving, it will show as “[Text block added]” on the cell.

The screenshot displays the MBRRS (Malaysian Business Reporting System) Preparation Tool interface. At the top, the MBRRS logo and navigation icons (Content Page, Toolbox, XBRL Help, Legend) are visible. The main window title is "KFI-MFRS Statement of Profit or Loss". A note indicates that an asterisk (\*) denotes mandatory items to be reported. The main table area shows a "Disclosure on statement of profit or loss" section with a header "Statement of Profit or Loss" and a row for "\* Statement of profit or loss". A "Note Textblock" window is open, showing a menu (File, Edit, View, Format, Table) and a "Save" button. The window contains a large empty text area for input. In the background, a table titled "Details of pre Statement" lists items: "\* Total rev", "\* Total exp", "\* Total pro", "\* Total pro", "Net divid", and "Profit (lo".

Figure 179

- 12 - For fields that are denoted as mandatory, a figure MUST be filled. Hence, if there are no figure to be disclosed by the company for these concepts, type in zero (“0”) into the cell.
- 13 - For non-mandatory fields, if there are no figures to be disclosed, preparers may leave these fields empty.

1 MBRS  
Malaysian Business Reporting System  
Preparation Tool

2 KFI-MFRS Statement of Profit or Loss

3 \* denotes mandatory items to be reported

10 Disclosure on statement of profit or loss

11 Statement of Profit or Loss

12 \*Statement of profit or loss [Text block added]

	2017	2016
	MYR'Actuals	MYR'Actuals
26 Details of profit or loss		
27 Statement of profit or loss		
28 *Total revenue	32,302,752.00	34,513,900.00
29 *Total expenditure	(31,465,640.00)	(33,405,039.00)
30 *Total profit (loss) before tax	837,112.00	1,108,861.00
31 *Total profit (loss) after tax	442,514.00	820,262.00
32 Net dividend		
33 Profit (loss), attributable to owners of parent		
34 Profit (loss), attributable to non-controlling interests		

37

AuditReport SOFP **SOIE** SOCF Notes

Figure 180

### 6.2.2.1.3.3 Statement of Cash Flows

Fill in the mandatory fields. Below is an illustration of a completed Statement of Cash Flows after filling in the necessary data.

- J1 - Double click on the text block data cell to populate the "Note Textblock" window. Fill in the full statement of cash flows as per the company financial statements and click "Save". Upon saving, it will show as "[Text block added]" on the cell.

1 MBRS  
Malaysian Business Reporting System  
Preparation Tool

2 KFI-MFRS Statement of Cash Flows

3 \* denotes mandatory items to be reported

10 Disclosure on statement of cash flows

11 Statement of cash flows

12 \*Statement of cash flows

16

21

22

25

26 Details of cash

27 Statement of

28 \*Net cash flo

activities

29 \*Net cash flo

activities

30 \*Net cash flo

activities

\*Net increas

Note Textblock

File Edit View Format Table

Save

J1

Figure 181

- J2 - For fields that are denoted as mandatory, a figure MUST be filled in these fields. Hence, if there are no figure to be disclosed by the company for these concepts, type in zero ("0") into the cell.

    			
Preparation Tool			
KFI-MFRS Statement of Cash Flows			
* denotes mandatory items to be reported			
<b>Disclosure on statement of cash flows</b>			
<b>Statement of cash flows</b>			
*Statement of cash flows		[Text block added]	
		2017	2016
		MYR'Actuals	MYR'Actuals
<b>Details of cash flows</b>			
<b>Statement of cash flows</b>			
*Net cash flows from (used in) operating activities	4,950,046.00	6,776,163.00	J2
*Net cash flows from (used in) investing activities	(5,879,794.00)	(72,394.00)	
*Net cash flows from (used in) financing activities	0.00	(13,000,000.00)	
*Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	(929,748.00)	(6,296,231.00)	
<b>Effect of exchange rate changes on cash and cash equivalents</b>			
*Effect of exchange rate changes on cash and cash equivalents	0.00	0.00	
*Net increase (decrease) in cash and cash equivalents	(929,748.00)	(6,296,231.00)	
*Cash and cash equivalents at beginning of period	2,574,932.00	8,871,163.00	
*Cash and cash equivalents at end of period	1,645,184.00	2,574,932.00	

Figure 182

#### 6.2.2.1.4 Notes

- K1 - Double click on the text block data cell to populate the "Note Textblock" window. Fill in the disclosure of changes in equity as per the company financial statements and click "Save". Upon saving, it will show as "[Text block added]" on the cell. This is a mandatory field.
- K2 - Double click on the text block data cell to populate the "Note Textblock" window. Fill in the disclosure of corporate information as per the company financial statements and click "Save". Upon saving, it will show as "[Text block added]" on the cell. This is a non-mandatory field.
- K3 - Double click on the text block data cell to populate the "Note Textblock" window. Fill in the disclosure of significant accounting policies as per the company financial statements and click "Save". Upon saving, it will show as "[Text block added]" on the cell. This is a mandatory field.
- K4 - Double click on the text block data cell to populate the "Note Textblock" window. Fill in the disclosure of changes in accounting policies, accounting estimates and errors as per the company financial statements and click "Save". Upon saving, it will show as "[Text block added]" on the cell. This is a non-mandatory field.
- K5 - Double click on the text block data cell to populate the "Note Textblock" window. Fill in the disclosure of notes and other explanatory information as per the company financial statements and click "Save". Upon saving, it will show as "[Text block added]" on the cell. This is a mandatory field.

1 MBRSS  
Malaysian Business Reporting System  
Preparation Tool

2 KFI-MFRS Notes

3 \* denotes mandatory items to be reported

10	<b>Disclosure on notes and other disclosures</b>	
11	<b>Disclosure of notes and other explanatory information</b>	
12	*Disclosure of changes in equity	[Text block added]
13	Disclosure of corporate information	
14	*Disclosure of significant accounting policies	[Text block added]
15	Disclosure of changes in accounting policies, accounting estimates and errors	
16	*Disclosure of notes and other explanatory information	[Text block added]

17 ... | SOPF | SOIE | SOCF | **Notes** | +

K1  
K2  
K3  
K4  
K5

Figure 183



# **Key Financial Indicators**

Malaysian Private Entities  
Reporting Standards  
MBRS Template

## 6.2.2.2 MPERS

This is a step-by-step guide of how to fill in Key Financial Indicators – Malaysian Private Entities Reporting Standards (“KFI-MPERS”) MBRS Template.

### 6.2.2.2.1 General

#### 6.2.2.2.1.1 Filing Information

When a preparer chooses to create an MBRS Key Financial Indicators Template from the mTool, the mTool will populate a “Filing Information” window. Preparers need to fill in all the mandatory fields. The filing information requires basic information about the company, which affects the preparation of the Financial Statements. Below are a step-by-step guide and an illustration of how the “Filing Information” window should be filled.

- A1** - Type in the company registration number. This is a mandatory field.
- A2** - Type in the full company name. This is a mandatory field.
- A3** - Type in the former name of the company, if any. This field should only be filled in if the company has changed their company name since the last financial year. Leave this field empty if the change has been reported during the last financial year to SSM or if there are no changes at all.
- A4** - Select either “Incorporated in Malaysia” or “Incorporated outside Malaysia” for the origin of the company.
- A5** - Select either “Public company” or “Private company” for the status of the company.
- A6** - Select either “Company limited by shares” or “Unlimited shares” for the type of company.
- A7** - Select either “First time preparation of financial statements” for a first year financial statement filing since incorporation, or “Subsequent preparation of financial statements” for a non-first year filing of financial statements since incorporation.
- A8** - Type in the date of company’s current financial year start date or choose the date from the “Calendar” function.
- A9** - Type in the date of company’s current financial year end date or choose the date from the “Calendar” function.
- A10** - Type in the date of company’s previous financial year start date or choose the date from the “Calendar” function.
- A11** - Type in the date of company’s previous financial year end date or choose the date from the “Calendar” function.
- A12** - Select either “Carrying on business activities” or “Not carrying on business activities” for the status of carrying on business during financial year.
- A13** - Select either “Audited” or “Unaudited” for the disclosure of financial statement audit status.
- A14** - This field will be blocked if “Audited” was selected for the disclosure of financial statement audit status. If “Unaudited” was selected instead, select either “Dormant company”, “Zero-revenue company” or “Threshold-Qualified company”.
- A15** - The selection for basis of accounting standards applied to prepare the financial statements will depend on the status and type of company chosen earlier. For KFI-MPERS submission, select “Malaysian Private Entities Reporting Standards”.
- A16** - This field will only be allowed for editing if “Others” was selected at Step A15 for the basis of accounting standards applied to prepare the financial statements.
- A17** - Select either “KFI-MPERS” or “FS-MPERS”. For KFI-MPERS submission, select “KFI-MPERS”.
- A18** - Select either “Consolidated” or “Separate” for nature of financial statements.

- A19** - Select "Malaysian Ringgit (MYR)" for the description of presentation currency.
- A20** - Select the description of functional currency from the list of functional currency.
- A21** - Select either "Actuals", "In thousands", "In millions" or "In Billions" for the level of rounding used in financial statements.
- A22** - Select either "Listed", "Not-listed" or "Delisted" for the disclosure on whether company's shares are traded on any official stock exchange at the financial year ended.
- A23** - Select either "Company regulated by Bank Negara Malaysia" or "Company not regulated by Bank Negara Malaysia" for the disclosure on whether company regulated by Bank Negara Malaysia at the financial year end.
- A24** - Select either "Yes" or "No" for the description on whether company had applied for any exemption, waiver, relief or extension of time with regards to annual return or financial statements and reports from Registrar or Minister. This is in regards to whether there are any Exemption Application applied. Select "Yes" for KFI filing, as EA2 must be applied and approved before any KFI filing can be submitted.
- A25** - This field is blocked for KFI-MPERS filing.
- A26** - This field is blocked for KFI-MPERS filing.
- A27** - This field is blocked for KFI- MPERS filing.
- A28** - This field is blocked for KFI- MPERS filing.
- A29** - Select either "Yes" or "No" for the disclosure on whether comparative period values are restated.
- A30** - Click "Generate Template" to create the MBRS Template.

Filing Information		
* Company registration number	688658-P	A1
* Name of company	Food United (M) Sdn. Bhd.	A2
Former name of the company		A3
* Origin of company	Incorporated in Malaysia	A4
* Status of company	Private company	A5
* Type of company	Company limited by shares	A6
* Disclosure of financial statements preparation for current submission	Subsequent preparation of financial statements	A7
* Company's current financial year start date	01/07/2016	A8
* Company's current financial year end date	30/06/2017	A9
* Company's previous financial year start date	01/07/2015	A10
* Company's previous financial year end date	30/06/2016	A11
* Status of carrying on business during the financial year	Carrying on business activities	A12
* Disclosure of financial statements audit status	Audited	A13
Audit exemption category		A14
* Basis of accounting standards applied to prepare the financial statements	Malaysian Private Entities Reporting Standard	A15
Disclosure of other accounting standards applied		A16
* Type of submission	KFI-MPERS	A17
* Nature of financial statements	Separate	A18
* Description of presentation currency	Malaysian Ringgit (MYR)	A19
Description of functional currency	Malaysian Ringgit (MYR)	A20
* Level of rounding used in financial statements	Actuals	A21
Disclosure on whether company's shares are traded on any official stock exchange		A22
* Disclosure of whether company regulated by Bank Negara Malaysia at the financial year end	Company not regulated by Bank Negara Malaysia	A23
* Description on whether company had applied for any exemption, waiver, relief or extension of time with regards to annual return or financial statements and reports from Registrar or Minister	Yes	A24
Method used for preparing Statement of Financial Position		A25
Method used for preparing Statement of Profit or Loss		A26
Method used for preparing Statement of Comprehensive Income		A27
Method used for preparing Statement of Cash Flows		A28
* Disclosure on whether comparative period values are restated	No	A29
* denotes mandatory items to be reported		A30
<input type="button" value="Generate Template"/> <input type="button" value="Cancel"/>		

Figure 184

After filling in the required information, click "Generate Template" and the mTool will start populating an MBRS Template, unique to the company's filing requirements. When this is done, a "Save As" window will prompt as shown in the figure below.



Figure 185

After saving the document, it will land on the “FI” tab. The “Filing Information” section is prepared based on information provided during the creation of the MBRS Template. Below is an illustration of a completed FI.

 Malaysian Business Reporting System Preparation Tool		 Content Page	 Toolbox	 XBRL Help	 Legend					
1										
2	<b>KFI-MPERS Filing Information</b>									
3	* denotes mandatory items to be reported		<a href="#">Edit Filing Information</a>							
10	<b>Filing Information</b>									
11	<b>General Filing Information</b>									
12	* Company registration number	688658-P								
13	* Name of company	Food United (M) Sdn. Bhd.								
14	Former name of the company									
15	* Origin of company	Incorporated in Malaysia								
16	* Status of company	Private company								
17	* Type of company	Company limited by shares								
18	* Disclosure of financial statements preparation for current submission	Subsequent preparation of financial statements								
19	* Company's current financial year start date	01/07/2016								
20	* Company's current financial year end date	30/06/2017								
21	Company's previous financial year start date	01/07/2015								
22	Company's previous financial year end date	30/06/2016								
23	* Status of carrying on business during the financial year	Carrying on business activities								
24	* Disclosure of financial statements audit status	Audited								
25	Audit exemption category									
26	* Basis of accounting standards applied to prepare the financial statements	Malaysian Private Entities Reporting Standard								
27	Disclosure of other accounting standards applied									
28	* Type of submission	KFI-MPERS								
29	Nature of financial statements	Separate								
30	* Description of presentation currency	Malaysian Ringgit (MYR)								
31	Description of functional currency	Malaysian Ringgit (MYR)								
32	* Level of rounding used in financial statements	Actuals								
		Content Page	<b>FI</b>	SOF	DirectorsRep	StatOfDirectors	Di ...	+	◀	▶

Figure 186

Preparers may edit the filing information by clicking on the “Edit Filing Information” link at the top right of the “Filing Information” tab (as shown below) and it will populate the “Filing Information” window to edit the filing information.



Figure 187

### 6.2.2.2.1.2 Scope of Filing

Preparers will next need to fill in the “Scope of Filing” tab. The disclosure on scope of filing contains a number of sections:

- Particulars of Financial Statements and Reports;
- Nature of Business;
- Approved Application from the Registrar or Minister; and
- Changes from Subsequent XBRL Financial Statements.

The first section that must be filled in is the “Particulars of Financial Statements and Reports”. Below are a step-by-step guide and illustration of how it should be filled.

- B1** - Double click on the orange cell to populate a calendar window to select the date of financial statements approved by Board of Directors. After selecting the date, click “Ok”.
- B2** - Double click on the orange cell to populate a calendar window to select the date of circulation of financial statements and reports to members. After selecting the date, click “Ok”.
- B3** - This field is mandatory for public companies. Hence, private companies may leave this field blank. Double click on the orange cells to populate a calendar window to select the date of financial statements and reports of the directors and auditors status laid in annual general meeting. After selecting the date, click “Ok”.
- B4** - Double click on the orange cell to populate a calendar window to select the date of Statutory Declaration. After selecting the date, click “Ok”.
- B5** - This field is blocked from editing as the data has been entered in “Filing Information” section. Refer to section 6.2.2.2.1.1 Filing Information on how to amend this information.
- B6** - Double click empty cell to populate the dropdown data window. Select either “Companies Act 1965 or 2016” or “Trust Companies Act 1949”.
- B7** - This field is blocked from editing as the data has been entered in “Filing Information” section. Refer to section 6.2.2.2.1.1 Filing Information on how to amend this information.

Disclosure on scope of filing		
<b>Particulars of Financial Statements and Reports</b>		
*Date of financial statements approved by Board of Directors	27/12/2017	B1
*Date of circulation of financial statements and reports to members	27/12/2017	B2
Date of financial statements and reports of the directors and auditors (if applicable) laid in annual general meeting		B3
*Date of Statutory Declaration	27/12/2017	B4
Disclosure on whether company's shares are traded on any official stock exchange	Not-listed	B5
Disclosure of the regulation applied during incorporation of the company	Companies Act 1965 or 2016	B6
Disclosure of whether company regulated by Bank Negara Malaysia at the financial year end	Company not regulated by Bank Negara Malaysia	B7

Figure 188

For the nature of business section, preparers must select a minimum of one and up to three nature of businesses relevant to the company. If the company has more than three nature of businesses, the company should select three of its most prominent businesses. Below are a step-by-step guide and illustration of how this section should be filled.

- B8** - Double click on the empty field to populate the option window to select the nature of business.
- B9** - Preparer may search the list by typing in a keyword of the company's nature of business or a specific MSIC Code for ease of searching. After typing in the keyword or MSIC Code, click "Search".
- B10** - Click on one nature of business to select and then, click "Ok".

**MSIC**

food service

Search Reset

MSIC Code	Bahasa Malaysia Description
52241	PERKHIDMATAN PEMUNGGAHAN
53100	PERKHIDMATAN POS NASIONAL
56290	AKTIVITI PERKHIDMATAN MAKANAN LAIN
61101	PERKHIDMATAN AKTIVITI TELEKOMUNIKASI BERWAYAR
61201	PERKHIDMATAN TELEKOMUNIKASI TANPA WAYAR

Ok Cancel

Figure 189

- B11** - To select the number of nature of business, click on the “Edit Nature of business” link at the top left of the nature of business section, as shown in the figure below. It will then populate the option window to select the number of nature of business.
- B12** - Select the number of nature of business required. A minimum of one and a maximum of three can be selected. After selecting, click “Apply” to save the changes.

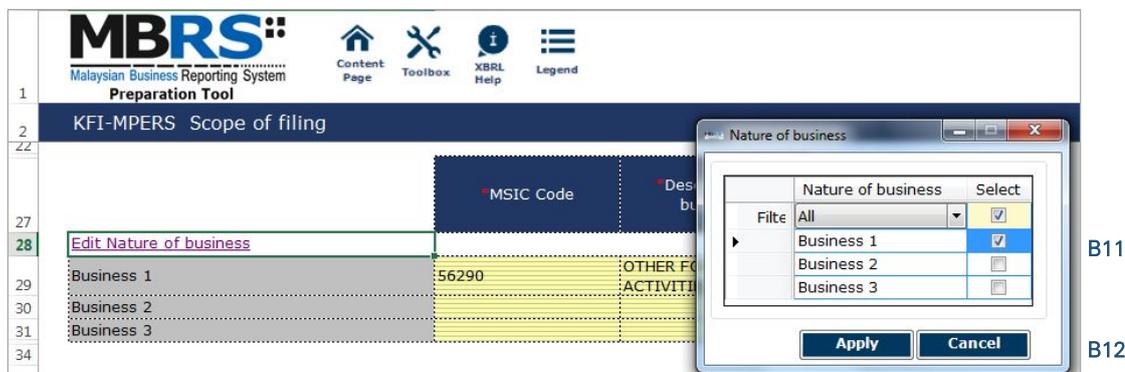


Figure 190

The next section is the “Approved Application from the Registrar or Minister”. This section is not mandatory to be filled and preparers may fill in the fields relevant to the reporting entity. For example, for a KFI filing, EA2 will need to be applied and approved by SSM. Hence, the relevant field should be answered as “Yes”. Preparers may leave the cells blank or answer “No” for exemption applications not applied and approved by SSM.

- B13** - This field has been entered in “Filing Information” section.
- B14** - Double click on the empty field and it will populate a dropdown option window. Select either “Yes” or “No”. After selecting, click on “Select” to save the selection made. This is in regards to the exemption application EA1 for exemption from coinciding foreign subsidiary financial year end with holding company.
- B15** - Double click on the empty field and it will populate a dropdown option window. Select either “Yes” or “No”. After selecting, click on “Select” to save the selection made. This is in regards to the exemption application EA2 for exemption from filing financial statements in full XBRL format. Select “Yes” as this application MUST be approved for KFI filing.
- B16** - Double click on the empty field and it will populate a dropdown option window. Select either “Yes” or “No”. After selecting, click on “Select” to save the selection made. This is in regards to the exemption application EA3 to waive lodgement of financial statements by foreign company.
- B17** - Double click on the empty field and it will populate a dropdown option window. Select either “Yes” or “No”. After selecting, click on “Select” to save the selection made. This is in regards to the exemption application EA4A for relief from requirements as to form and contents of directors’ report.
- B18** - Double click on the empty field and it will populate a dropdown option window. Select either “Yes” or “No”. After selecting, click on “Select” to save the selection made. This is in regards to the exemption application EA4B for relief from requirements as to form and contents of financial statements.
- B19** - Double click on the empty field and it will populate a dropdown option window. Select either “Yes” or “No”. After selecting, click on “Select” to save the selection made. This is in regards to the exemption application EA5A for extension of time for circulation of financial statements and reports.
- B20** - Double click on the empty field and it will populate a dropdown option window. Select either “Yes” or “No”. After selecting, click on “Select” to save the selection made. This is in regards to the exemption application EA5B for extension of time to lodge financial statements and reports.
- B21** - Double click on the empty field and it will populate a dropdown option window. Select either “Yes” or “No”. After selecting, click on “Select” to save the selection made. This is in regards to the exemption application EA6 for extension of time for holding annual general meeting.

- B22** - Double click on the empty field and it will populate a dropdown option window. Select either "Yes" or "No". After selecting, click on "Select" to save the selection made. This is in regards to the exemption application EA7 for extension of time to lodge annual return.
- B23** - Double click on the empty field and it will populate a dropdown option window. Select either "Yes" or "No". After selecting, click on "Select" to save the selection made. This is in regards to the exemption application EA8 to Minister (with relation to Financial Statements and Reports or Annual Return).
- B24** - Double click on the empty field and it will populate a dropdown option window. Select either "Current/Non-current" or "Order of liquidity" for method of preparing SOFP. After selecting, click on "Select" to save the selection made.
- B25** - Double click on the empty field and it will populate a dropdown option window. Select either "Function of expenses" or "Nature of expenses" for method of preparing SOPL. After selecting, click on "Select" to save the selection made.
- B26** - Double click on the empty field and it will populate a dropdown option window. Select either "After tax", "Before tax" or "Not prepared" for method of preparing SOCI. After selecting, click on "Select" to save the selection made.
- B27** - Double click on the empty field and it will populate a dropdown option window. Select either "Direct" or "Indirect" for method of preparing SOCF. After selecting, click on "Select" to save the selection made.

    			
1	Preparation Tool		
2	KFI-MPERS Scope of filing		
40	<b>Approved Application From The Registrar Or Minister</b>		
41	Description on whether company had applied for any exemption, waiver, relief or extension of time with regards to annual return or financial statements and reports from Registrar or Minister	Yes	B13
42	Description on whether company had applied for exemption from coinciding foreign subsidiary financial year end with holding	No	B14
43	Description on whether company had applied from filing financial statements and reports in full XBRL format	Yes	B15
44	Description on whether company had applied to waive lodgement of financial statements by foreign company	No	B16
45	Description on whether company had applied for relief from requirements as to form and contents of directors' report	No	B17
46	Description on whether company had applied for relief from requirements as to form and contents of financial statements	No	B18
47	Description on whether company had applied for extension of time for circulation of financial statements and reports	No	B19
48	Description on whether company had applied for extension of time to lodge financial statements and reports	No	B20
49	Description on whether company had applied for extension of time for holding annual general meeting	No	B21
50	Description on whether company had applied for extension of time to lodge annual return	No	B22
51	Description on whether company had applied any exemption, waiver, relief or extension of time with regards to annual return or financial statements and reports to Minister	Yes	B23
52	Method used for preparing Statement of Financial Position	Current- Noncurrent	B24
53	Method used for preparing Statement of Profit or Loss	Function of expense	B25
54	Method used for preparing Statement of Comprehensive Income	After tax	B26
55	Method used for preparing Statement of Cash Flows	Indirect	B27

Figure 191

The last section for Scope of filing is the "Changes from Subsequent XBRL Financial Statements". Preparer must select between "Yes" or "No" for each of the disclosure described. Below are a step-by-step guide and an illustration on how it should be filled.

- B28** - This field is blocked from editing as the data has been entered in “Filing Information” section. Refer to section 6.1.2.2.1.1 Filing Information on how to amend this information.
- B29** - Double click on the empty field and it will populate a dropdown option window. Select either “Yes” or “No”. After selecting, click on “Select” to save the selection made.
- B30** - Double click on the empty field and it will populate a dropdown option window. Select either “Yes” or “No”. After selecting, click on “Select” to save the selection made.
- B31** - Double click on the empty field and it will populate a dropdown option window. Select either “Yes” or “No”. After selecting, click on “Select” to save the selection made.

1		    	
2		KFI-MPERS Scope of filing	
56	<b>Changes From Subsequent XBRL Financial Statements Filing</b>		
57	*Disclosure on whether comparative period values are restated	No	B28
58	*Disclosure on whether opening statements changed due to changes in accounting standards	No	B29
59	*Disclosure on whether reclassification of previous financial statements changed due to changes in accounting	No	B30
60	*Description on whether company changed the duration of financial reporting period	No	B31

Navigation: < > ... **SOF** DirectorsRep | StatOfDirectors | Dir ... + : < >

Figure 192

## 6.2.2.2 Disclosure

### 6.2.2.2.1 Disclosure – Director’s Report

Preparers need to file the disclosure on Director’s Report in the MBRS Template, which is similar to the disclosure in a typical set of statutory financial statements. Preparers MUST include a full Director’s Report in the text block and MUST also fill in the subsequent mandatory fields. However, preparers must note that, if the Director’s Report are signed by two directors, relevant details of the second signee MUST be provided. Failure to fill in the details of the second signee will prompt a validation error during the generation of XBRL File. Below is a step-by-step guide and illustration of how it should be filled.

- C1** - Double click on the text block data cell on row 12 to populate the “Note Textblock” window. Fill in the Director’s report as per the company financial statements and click “Save”. A signed copy of the Director’s report is not required to be submitted.

1 MBRS  
Malaysian Business Reporting System  
Preparation Tool

2 KFI-MPERS Disclosure - Directors Report

3 \* denotes mandatory items to be reported

10 Disclosure on directors report

11 Director's Report

12 \*Disclosure of Director's Report

13 \*Number of directors signing director's report

14 \*Name of first director who signed director's report

15 \*Type of identification of first signed director's report

16 \*Identification number of the first signed director's report

17 Name of second director who signed director's report

18 Type of identification of second signed directors' report

19 Identification number of the second who signed director's report

20 \*Disclosure of status of dividend

\*Disclosure of contingent or other liability

Note Textblock

File Edit View Format Table

Save

Figure 193

- C2** - Upon saving the action done in Step C1, it will show as "[Text block added]" on the cell.
- C3** - Double click on the empty field and it will populate a dropdown option window. Select either "1" or "2" for the number of directors signing director's report. After selecting, click on "Select" to save the selection made.
- C4** - Type in the full name of the first director who signed director's report.
- C5** - Double click on the empty field and it will populate a dropdown option window. Select the type of identification of the first director who signed director's report and click "Select" to save the selection made.
- C6** - Type in the identification number of the first director who signed the director's report. The data typed in must be a string data. This means that no space or symbol should be added in between the data.
- C7** - Type in the full name of the second director who signed director's report. This field MUST be filled in if "2" was selected at Step C3.
- C8** - Double click on the empty field and it will populate a dropdown option window. Select the type of identification of the second director who signed director's report and click "Select" to save the selection made. This field MUST be filled in if "2" was selected at Step C3.
- C9** - Type in the identification number of the second director who signed the director's report. The data typed in must be a string data. This means that no space or symbol should be added in between the data. This field MUST be filled in if "2" was selected at Step C3.
- C10** - Double click on the empty field and it will populate a dropdown option window. Select the disclosure of status of dividend. Then, click "Select" to save the selection.
- C11** - Double click on the empty field and it will populate a dropdown option window. Select either "Yes" or "No" for the disclosure of contingent or other liability being enforceable within twelve months after the end of the financial year.
- C12** - Double click on the empty field and it will populate a dropdown option window. Select either "Yes" or "No" for the disclosure of occurrence of any substantial, material or unusual in nature items, transactions or events.

- C13** - Double click on the empty field and it will populate a dropdown option window. Select either “Yes” or “No” for the disclosure of directors received or become entitled to receive other benefits by reason of contract made by company or related corporation.
- C14** - Double click on the orange cell to populate a calendar window to select the date of signing director’s report. After selecting the date, click “Ok”.

    	
1	Preparation Tool
2	KFI-MPERS Disclosure - Directors Report
3	* denotes mandatory items to be reported
10	<b>Disclosure on directors report</b>
11	<b>Director's Report</b>
12	*Disclosure of Director's Report [Text block added]
13	*Number of directors signing directors' report 2
14	*Name of first director who signed directors' report Kwong Wai Sek
15	*Type of identification of first director who signed director's report MyKad
16	*Identification number of the first director who signed director's report 640127134378
17	Name of second director who signed the director's report Sanjit Singh
18	Type of identification of second director who signed directors' report MyKad
19	Identification number of the second director who signed director's report 750228145489
20	*Disclosure of status of dividend Mentioned but not recommended
21	*Disclosure of contingent or other liability being enforceable within twelve months after the end of financial year No
22	*Disclosure of occurrence of any substantial, material or unusual in nature items, transactions or events No
23	*Disclosure of directors received or become entitled to receive other benefits by reason of contract made by company or related corporation No
24	*Date of signing director's report 27/12/2017

Figure 194

#### 6.2.2.2.2 Disclosure – Statement by Directors

Similar to the disclosure in a typical set of annual Financial Statements, preparers need to file the disclosure on Statement by Directors in the MBRS Template. Preparers must include the full Statement by Directors and Statutory Declaration in textblock and MUST also fill in the subsequent mandatory fields. However, preparers must note that, if the Statement by Directors are signed by two directors, relevant details of the second signee MUST be provided. Failure to fill in the details of the second signee will prompt a validation error during the generation of XBRL File. Below are a step-by-step guide and illustration of how it should be filled.

- D1** - Double click on the text block data cell on row 12 to populate the “Note Textblock” window. Fill in the Statement by Directors and Statutory Declaration as per the company financial statements and click “Save”. Upon saving, it will show as “[Text block added]” on the cell.

- D2** - Double click on the empty field and it will populate a dropdown option window. Select either "Yes" or "No" for the disclosure of directors opinion that the financial statements or consolidated financial statements are drawn up in accordance with approved accounting standards and reflect true and give true and fair view of financial position and performance of the company and the group. Then, click "Select" to save the selection made.
- D3** - Double click on the empty field and it will populate a dropdown option window. Select either "1" or "2" for the number of directors signing Statement by Directors. After selecting, click on "Select" to save the selection made.
- D4** - Type in the full name of the first director who signed Statement by Directors.
- D5** - Double click on the empty field and it will populate a dropdown option window. Select either "Primarily responsible for financial management of the company" or "Not primarily responsible for financial management of the company" for the disclosure whether the first director is also primarily responsible for financial management of the company.
- D6** - Double click on the empty field and it will populate a dropdown option window. Select the type of identification of the first director who signed Statement by Directors and click "Select" to save the selection made.
- D7** - Type in the identification number of the first director who signed the Statement by Directors. The data typed in must be a string data. This means that no space or symbol should be added in between the data.
- D8** - Type in the full name of the second director who signed Statement by Directors. This field MUST be filled in if "2" was selected at Step D3.
- D9** - Double click on the empty field and it will populate a dropdown option window. Select either "Primarily responsible for financial management of the company" or "Not primarily responsible for financial management of the company" for the disclosure whether the second director is also primarily responsible for financial management of the company. This field MUST be filled in if "2" was selected at Step D3.
- D10** - Double click on the empty field and it will populate a dropdown option window. Select the type of identification of the second director who signed Statement by Directors and click "Select" to save the selection made.
- D11** - Type in the identification number of the second director who signed the Statement by Directors. The data typed in must be a string data. This means that no space or symbol should be added in between the data.
- D12** - Type in the full name of other person primarily responsible for financial management of the company, if any. Leave this field empty if there are no other person primarily responsible for financial management if the company.
- D13** - Double click on the empty field and it will populate a dropdown option window. Select the type of identification of the other person primarily responsible for financial management of the company and click "Select" to save the selection made. This field MUST be filled in only if Step D12 was filled in.
- D14** - Type in the identification number of the other person primarily responsible for financial management of the company. The data typed in must be a string data. This means that no space or symbol should be added in between the data. This field MUST be filled in only if Step D12 was filled in.
- D15** - Double click on the orange cell to populate a calendar window to select the date of signing statement by directors. After selecting the date, click "Ok".

    			
1	Preparation Tool		
2	KFI-MPERS Disclosure - Statement by directors		
3	* denotes mandatory items to be reported		
10	Disclosure on statement by directors		
11	Statement by Directors		
12	*Disclosure of Statement by Directors	[Text block added]	D1
13	*Disclosure of directors opinion that the financial statements or consolidated financial statements are drawn up in accordance with approved accounting standards and reflect true and give true and fair view of financial position and performance of the company and the group	Yes	D2
14	*Number of directors signing Statement by Directors	2	D3
15	*Name of first director who signed Statement by Directors	Kwong Wai Sek	D4
16	*Disclosure whether the first director is also primarily responsible for financial management of the company	Not primarily responsible for financial management of the company	D5
17	*Type of identification of first director who signed Statement by Directors	MyKad	D6
18	*Identification number of the first director who signed Statement by Directors	640127134378	D7
19	Name of second director who signed Statement by Directors	Sanjit Singh	D8
20	Disclosure whether the second director is also primarily responsible for financial management of the company	Primarily responsible for financial management of the company	D9
21	Type of identification of second director who signed Statement by Directors	MyKad	D10
22	Identification number of second director who signed Statement by Directors	750228145489	D11
23	Name of other person primarily responsible for financial management of the company		D12
24	Type of identification of other person primarily responsible for financial management of the company		D13
25	Identification number of other person primarily responsible for financial management of the company		D14
26	Date of signing statement by directors	27/12/2017	D15

Figure 195

### 6.2.2.2.3 Disclosure – Director’s Business Review

Disclosure on director’s business review is optional under the CA 2016. Hence, it is not made mandatory to be disclosed for filing purposes. However, SSM has made it mandatory for companies to provide their number of employees as of the end of each financial year. Below are a step-by-step guide and illustration on how it should be filled.

- E1 - Double click on the text block data cell to populate the “Note Textblock” window. Fill in the disclosure of statement of directors for business review and click “Save”. Upon saving, it will show as “[Text block added]” on the cell. Leave this cell empty if there are no disclosure.
- E2 - Double click on the empty field and it will populate a dropdown option window. Select the disclosure of business review either on environment, employees or social and community issues. And click “Select” to save the selection. Leave this cell empty if there are no disclosure.
- E3 - Type in the number of employees as of the current financial year ended. This field MUST be filled in.

 <b>Malaysian Business Reporting System</b> <b>Preparation Tool</b>		 Content Page	 Toolbox	 XBRL Help	 Legend	
1	<b>KFI-MPERS Director business review</b>					
2	* denotes mandatory items to be reported					
3	<b>Disclosure on directors business review</b>					
10	<b>Directors Business Review</b>					
11	Disclosure of statement by directors for business review					E1
12	Disclosure of business review either on environment, employees or social and community issues					E2
13	<b>Details of company's employees</b>					
14	*Number of employees				18	E3

Figure 196

#### 6.2.2.2.2.4 Disclosure – Auditor’s Report to Members

Disclosure on auditor’s report is mandatory if the company’s financial statements is audited. Hence, if the preparer has selected “Audited” as the disclosure of audit status while filling in the “Filing Information”, the mandatory fields **MUST** be filled as shown in the figure below. A copy of signed Audited Report **MUST** be attached on mPortal during the FS filing submission to SSM on mPortal.

- F1** - Double click on the text block data cell to populate the “Note Textblock” window. Fill in the disclosure of auditor’s report to members as per the company financial statements. Then, click “Save” to save the data filled in. Upon saving, it will show as “[Text block added]” on the cell.
- F2** - Double click on the empty field and it will populate a dropdown option window. Select the type of auditor’s opinion. Then, click “Select” to save the selection made.
- F3** - Double click on the orange cell to populate a calendar window to select the date of signing auditor’s report. After selecting the date, click “Ok”.
- F4** - Type in the license number of auditor. Insert only the first four digit from the full auditor’s license number. For example, 0981/99/88(J/PH).
- F5** - Type in the full name of auditor signing the report.
- F6** - Type in the registration number of audit firm. Insert the full audit firm’s number without spacing. For example, AF0601.
- F7** - Type in the name of audit firm.
- F8** - Type in the first address line of the audit firm.
- F9** - Type in the second address line of the audit firm, if applicable.
- F10** - Type in the third address line of the audit firm, if applicable.
- F11** - Type in the postcode of the audit firm’s address. Data typed in **MUST** be number data. It can be validated as an error if this cell contains anything other than numbers.
- F12** - Type in the town the audit firm is situated in.
- F13** - Double click on the empty field and it will populate a dropdown option window. Select the state. Then, click “Select” to save the selection made.

    	
1	Preparation Tool
2	<b>KFI-MPERS Disclosure - Auditors report to members</b>
3	* denotes mandatory items to be reported
9	
10	<b>Disclosure on auditors report to members</b>
11	<b>Auditor's report</b>
12	Disclosure of auditor's report to members [Text block added] F1
13	*Type of auditor's opinion Unmodified opinion F2
14	*Date of signing auditor's report 27/12/2017 F3
15	<b>Auditors information</b>
16	<b>Details of auditors signing report</b>
17	*License number of auditor 4813 F4
18	Name of auditor signing report Law Chung Him F5
19	<b>Details of audit firm</b>
20	*Registration number of audit firm AF0601 F6
21	Name of audit firm Crown PLT F7
22	<b>Detailed address of audit firm</b>
23	*Address line 1 Crown Tower F8
24	Address line 2 Crown Street F9
25	Address line 3 Crown District F10
26	*Postcode 46000 F11
27	*Town Petaling Jaya F12
28	*State SELANGOR F13
31	


 StatOfDirectors | DirectorsBussRev | **AuditReport** | SOFP-CuNont ...

Figure 197

### 6.2.2.2.3 Statements

For KFI filing submission, only key financial indicators of SOFP, SOPL and SOCF will need to be prepared. Below are a step-by-step guide and illustrations on how to prepare the statements.

#### 6.2.2.2.3.1 Statement of Financial Position

Fill in the mandatory fields. Below is an illustration of a completed Statement of Financial Position after filling in the necessary data.

- G1** - Double click on the text block data cell to populate the "Note Textblock" window. Fill in the full statement of financial position as per the company financial statements and click "Save". Upon saving, it will show as "[Text block added]" on the cell.

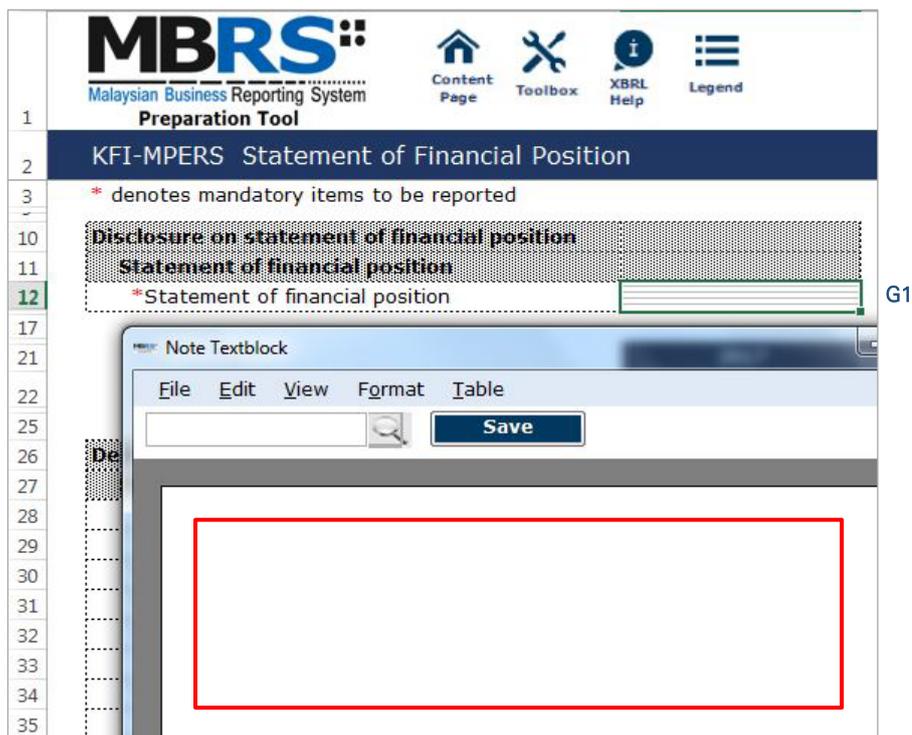


Figure 198

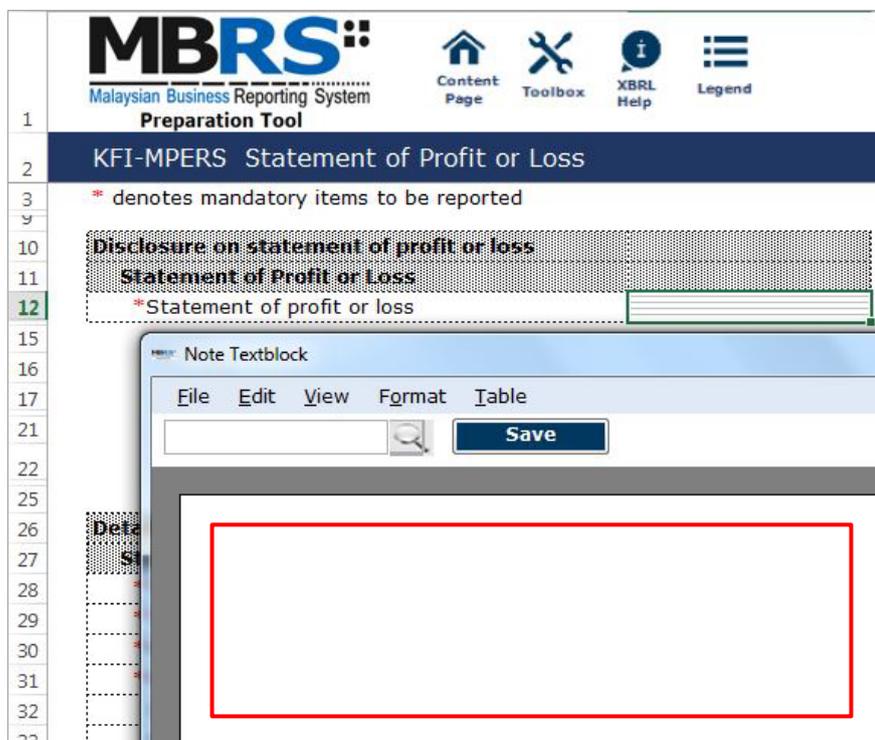
- G2 - For fields that are denoted as mandatory, a figure MUST be filled in these fields. Hence, if there are no figure to be disclosed by the company for these concepts, type in zero ("0") into the cell.
- G3 - For non-mandatory fields, if there are no figures to be disclosed, preparers may leave these fields empty.

Figure 199

### 6.2.2.2.3.2 Statement of Profit or Loss

Fill in the mandatory fields. Below is an illustration of a completed Statement of Profit or Loss.

- H1** - Double click on the text block data cell to populate the "Note Textblock" window. Fill in the full statement of profit or loss as per the company financial statements and click "Save". Upon saving, it will show as "[Text block added]" on the cell.



H1

Figure 200

- H2** - For fields that are denoted as mandatory, a figure MUST be filled in these fields. Hence, if there are no figure to be disclosed by the company for these concepts, type in zero ("0") into the cell.
- H3** - For non-mandatory fields, if there are no figures to be disclosed, preparers may leave these fields empty.

Figure 201

### 6.2.2.2.3.3 Statement of Cash Flows

Fill in the mandatory fields. Below is an illustration of a completed Statement of Cash Flow (“SOCF”).

- 11 - Double click on the text block data cell to populate the “Note Textblock” window. Fill in the full statement of cash flow as per the company financial statements click “Save”. Upon saving, it will show as “[Text block added]” on the cell.

Figure 202

- I2 - For fields that are denoted as mandatory, a figure MUST be filled. Hence, if there are no figure to be disclosed by the company for these concepts, type in zero ("0") into the cell.

    			
Preparation Tool			
KFI-MPERS Statement of Cash Flows			
* denotes mandatory items to be reported			
<b>Disclosure on statement of cash flows</b>			
<b>Statement of cash flows</b>			
*Statement of cash flows		[Text block added]	
		2017	2016
		MYR'Actuals	MYR'Actuals
<b>Details of cash flows</b>			
<b>Statement of cash flows</b>			
*Net cash flows from (used in) operating activities	(1,638,828.00)	(286,166.00)	I2
*Net cash flows from (used in) investing activities	(10,000.00)	(26,030.00)	
*Net cash flows from (used in) financing activities	2,500,000.00	0.00	
*Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	851,172.00	(312,196.00)	
<b>Effect of exchange rate changes on cash and cash equivalents</b>			
*Effect of exchange rate changes on cash and cash equivalents	0.00	0.00	
*Net increase (decrease) in cash and cash equivalents	851,172.00	(312,196.00)	
*Cash and cash equivalents at beginning of period	265,282.00	577,478.00	
*Cash and cash equivalents at end of period	1,116,454.00	265,282.00	

Figure 203

#### 6.2.2.2.4 Notes

- J1 - Double click on the text block data cell to populate the "Note Textblock" window. Fill in the disclosure of changes in equity as per the company financial statements and click "Save". Upon saving, it will show as "[Text block added]" on the cell. This is a mandatory field.
- J2 - Double click on the text block data cell to populate the "Note Textblock" window. Fill in the disclosure of corporate information as per the company financial statements and click "Save". Upon saving, it will show as "[Text block added]" on the cell. This is a non-mandatory field.
- J3 - Double click on the text block data cell to populate the "Note Textblock" window. Fill in the disclosure of significant accounting policies as per the company financial statements and click "Save". Upon saving, it will show as "[Text block added]" on the cell. This is a mandatory field.
- J4 - Double click on the text block data cell to populate the "Note Textblock" window. Fill in the disclosure of changes in accounting policies, accounting estimates and errors as per the company financial statements and click "Save". Upon saving, it will show as "[Text block added]" on the cell. This is a non-mandatory field.
- J5 - Double click on the text block data cell to populate the "Note Textblock" window. Fill in the disclosure of notes and other explanatory information as per the company financial statements and click "Save". Upon saving, it will show as "[Text block added]" on the cell. This is a mandatory field.

MBRSS Malaysian Business Reporting System Preparation Tool		Content Page	Toolbox	XBRL Help	Legend
1					
2	<b>KFI-MPERS Notes</b>				
3	* denotes mandatory items to be reported				
10	<b>Disclosure on notes and other disclosures</b>				
11	<b>Disclosure of notes and other explanatory information</b>				
12	*Disclosure of changes in equity	[Text block added]	J1		
13	Disclosure of corporate information	[Text block added]	J2		
14	*Disclosure of significant accounting policies	[Text block added]	J3		
15	Disclosure of changes in accounting policies, accounting estimates and errors		J4		
16	*Disclosure of notes and other explanatory information	[Text block added]	J5		

Navigation: AuditReport | SOFP | SOIE | SOCF | **Notes**

Figure 204



# Key Financial Indicators

Company Limited by  
Guarantee MBRS Template

### 6.2.2.3 CLBG

This is a step-by-step guide of how to fill in Key Financial Indicators – Company Limited by Guarantee (“KFI-CLBG”) MBRS Template.

#### 6.2.2.3.1 General

##### 6.2.2.3.1.1 Filing Information

When a preparer chooses to create an MBRS Key Financial Indicators Template from the mTool, the mTool will populate a “Filing Information” window. Preparers need to fill in all the mandatory fields. The filing information requires basic information about the company, which affects the preparation of the Financial Statements. Below are a step-by-step guide and an illustration of how the “Filing Information” window should be filled.

- A1** - Type in the company registration number. This is a mandatory field.
- A2** - Type in the full company name. This is a mandatory field.
- A3** - Type in the former name of the company, if any. This field should only be filled in if the company has changed their company name since the last financial year. Leave this field empty if the change has been reported during the last financial year to SSM or if there are no changes at all.
- A4** - Select either “Incorporated in Malaysia” or “Incorporated outside Malaysia” for the origin of the company.
- A5** - Select either “Public company” or “Private company” for the status of the company. Select “Public company” for KFI-CLBG filing.
- A6** - Select either “Company limited by guarantee”, “Company limited by shares” or “Unlimited shares” for the type of company. Select “Company limited by guarantee” for KFI-CLBG filing.
- A7** - Select either “First time preparation of financial statements” for a first year financial statement filing since incorporation, or “Subsequent preparation of financial statements” for a non-first year filing of financial statements since incorporation.
- A8** - Type in the date of company’s current financial year start date or choose the date from the “Calendar” function.
- A9** - Type in the date of company’s current financial year end date or choose the date from the “Calendar” function.
- A10** - Type in the date of company’s previous financial year start date or choose the date from the “Calendar” function.
- A11** - Type in the date of company’s previous financial year end date or choose the date from the “Calendar” function.
- A12** - Select either “Carrying on business activities” or “Not carrying on business activities” for the status of carrying on business during financial year.
- A13** - Select either “Audited” or “Unaudited” for the disclosure of financial statement audit status.
- A14** - This field will be blocked if “Audited” was selected for the disclosure of financial statement audit status. If “Unaudited” was selected instead, select either “Dormant company”, “Zero-revenue company” or “Threshold-Qualified company”.
- A15** - The selection for basis of accounting standards applied to prepare the financial statements will depend on the status and type of company chosen earlier. For KFI-MPERS submission, select “Malaysian Private Entities Reporting Standards”.
- A16** - This field will only be allowed for editing if “Others” was selected at Step A15 for the basis of accounting standards applied to prepare the financial statements.

- A17** - Select either "FS-CLBG" or "KFI-CLBG". For KFI-CLBG submission, select "KFI-CLBG".
- A18** - Select either "Consolidated" or "Separate" for nature of financial statements.
- A19** - Select "Malaysian Ringgit (MYR)" for the description of presentation currency.
- A20** - Select the description of functional currency from the list of functional currency.
- A21** - Select either "Actuals", "In thousands", "In millions" or "In Billions" for the level of rounding used in financial statements.
- A22** - Select either "Listed", "Not-listed" or "Delisted" for the disclosure on whether company's shares are traded on any official stock exchange for the financial year ended.
- A23** - Select either "Company regulated by Bank Negara Malaysia" or "Company not regulated by Bank Negara Malaysia" for the disclosure on whether company regulated by Bank Negara Malaysia at the financial year end.
- A24** - Select either "Yes" or "No" for the description on whether company had applied for any exemption, waiver, relief or extension of time with regards to annual return or financial statements and reports from Registrar or Minister. This is in regards to whether there are any Exemption Application applied. Select "Yes" for KFI filing, as EA2 must be applied and approved before any KFI filing can be submitted.
- A25** - This field is blocked for KFI-CLBG filing.
- A26** - This field is blocked for KFI-CLBG filing.
- A27** - This field is blocked for KFI-CLBG filing.
- A28** - This field is blocked for KFI-CLBG filing.
- A29** - Select either "Yes" or "No" for the disclosure on whether comparative period values are restated.
- A30** - Click "Generate Template" to create the MBRS Template.

Filing Information		
* Company registration number	234567-P	A1
* Name of company	Art People Foundation	A2
Former name of the company		A3
* Origin of company	Incorporated in Malaysia	A4
* Status of company	Public company	A5
* Type of company	Company limited by guarantee	A6
* Disclosure of financial statements preparation for current submission	Subsequent preparation of financial statements	A7
* Company's current financial year start date	01/01/2017	A8
* Company's current financial year end date	31/12/2017	A9
* Company's previous financial year start date	01/01/2016	A10
* Company's previous financial year end date	31/12/2016	A11
* Status of carrying on business during the financial year	Carrying on business activities	A12
* Disclosure of financial statements audit status	Audited	A13
Audit exemption category		A14
* Basis of accounting standards applied to prepare the financial statements	Malaysian Financial Reporting Standards	A15
Disclosure of other accounting standards applied		A16
* Type of submission	KFI-CLBG	A17
* Nature of financial statements	Separate	A18
* Description of presentation currency	Malaysian Ringgit (MYR)	A19
Description of functional currency	Malaysian Ringgit (MYR)	A20
* Level of rounding used in financial statements	Actuals	A21
Disclosure on whether company's shares are traded on any official stock exchange		A22
* Disclosure of whether company regulated by Bank Negara Malaysia at the financial year end	Company not regulated by Bank Negara Malaysia	A23
* Description on whether company had applied for any exemption, waiver, relief or extension of time with regards to annual return or financial statements and reports from Registrar or Minister	Yes	A24
Method used for preparing Statement of Financial Position		A25
Method used for preparing Statement of Profit or Loss		A26
Method used for preparing Statement of Comprehensive Income		A27
Method used for preparing Statement of Cash Flows		A28
* Disclosure on whether comparative period values are restated	No	A29
* denotes mandatory items to be reported		A30
<input type="button" value="Generate Template"/> <input type="button" value="Cancel"/>		

Figure 205

After filling in the required information, click "Generate Template" and the mTool will start populating an MBRS Template, unique to the company's filing requirements. When this is done, a "Save As" window will prompt as shown in the figure below.

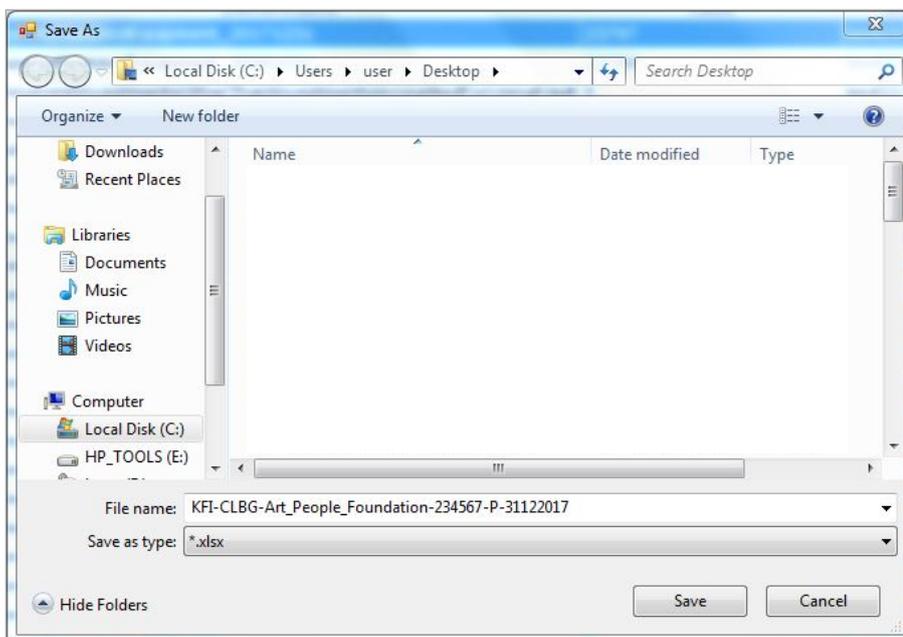


Figure 206

After saving the document, it will land on the “FI” tab. The “Filing Information” section is prepared based on information provided during the creation of the MBRS Template. Below is an illustration of a completed FI.

    	
1	Malaysian Business Reporting System Preparation Tool
2	<b>KFI-CLBG Filing Information</b>
3	* denotes mandatory items to be reported <a href="#">Edit Filing Information</a>
10	<b>Filing Information</b>
11	<b>General Filing Information</b>
12	* Company registration number :234567-P
13	* Name of company :Art People Foundation
14	Former name of the company
15	* Origin of company :Incorporated in Malaysia
16	* Status of company :Public company
17	* Type of company :Company limited by guarantee
18	* Disclosure of financial statements preparation for current submission :Subsequent preparation of financial statements
19	* Company's current financial year start date :01/01/2017
20	* Company's current financial year end date :31/12/2017
21	Company's previous financial year start date :01/01/2016
22	Company's previous financial year end date :31/12/2016
23	* Status of carrying on business during the financial year :Carrying on business activities
24	* Disclosure of financial statements audit status :Audited
25	Audit exemption category
26	* Basis of accounting standards applied to prepare the financial statements :Malaysian Financial Reporting Standards
27	Disclosure of other accounting standards applied
28	* Type of submission :KFI-CLBG
29	* Nature of financial statements :Separate
30	* Description of presentation currency :Malaysian Ringgit (MYR)
31	Description of functional currency :Malaysian Ringgit (MYR)
32	* Level of rounding used in financial statements :Actuals

Figure 207

Preparers may edit the filing information by clicking on the “Edit Filing Information” link at the top right of the “Filing Information” tab (as shown below). A window will prompt enabling users to make changes.



Figure 208

### 6.2.2.3.1.2 Scope of Filing

Preparers will next need to fill the “Scope of Filing” tab. The disclosure on scope of filing contains a number of sections:

- Particulars of Financial Statements and Reports;
- Nature of Business;
- Disclosure of companies limited by guarantee;
- Approved Application from the Registrar or Minister; and
- Changes from Subsequent XBRL Financial Statements.

The first section that must be filled in is the “Particulars of Financial Statements and Reports”. Below is a step-by-step guide and illustration of how it should be filled.

- B1** - Double click on the orange cell to populate a calendar window to select the date of financial statements approved by Board of Directors. After selecting the date, click “Ok”.
- B2** - Double click on the orange cell to populate a calendar window to select the date of circulation of financial statements and reports to members. After selecting the date, click “Ok”.
- B3** - This field is mandatory for public companies. Hence, private companies may leave this field blank. Double click on the orange cell to populate a calendar window to select the date of financial statements and reports of the directors and auditors status laid in annual general meeting. After selecting the date, click “Ok”.
- B4** - Double click on the orange cell to populate a calendar window to select the date of statutory declaration. After selecting the date, click “Ok”.
- B5** - This field is blocked from editing as the data has been entered in “Filing Information” section. Refer to section 6.2.2.3.1.1 Filing Information on how to amend this information.
- B6** - Double click empty cell to populate the dropdown data window. Select either “Companies Act 1965 or 2016” or “Trust Companies Act 1949”.
- B7** - This field is blocked from editing as the data has been entered in “Filing Information” section. Refer to section 6.2.2.3.1.1 Filing Information on how to amend this information.

Disclosure on scope of filing		
Particulars of Financial Statements and Reports		
*Date of financial statements approved by Board of Directors	01/03/2018	B1
*Date of circulation of financial statements and reports to members	01/03/2018	B2
Date of financial statements and reports of the directors and auditors (if applicable) laid in annual general meeting		B3
*Date of Statutory Declaration	01/03/2018	B4
Disclosure on whether company's shares are traded on any official stock exchange		B5
Disclosure of the regulation applied during incorporation of the company	Companies Act 1965 or 2016	B6
Disclosure of whether company regulated by Bank Negara Malaysia at the financial year end	Company not regulated by Bank Negara Malaysia	B7

Figure 209

For the nature of business section, preparer must select a minimum of one and up to three nature of businesses relevant to the company. If the company has more than three nature of businesses, the company should select three of its most prominent businesses. Below are a step-by-step guide and illustration of how this section should be filled.

- B8** - Double click on the empty field to populate the option window to select the nature of business.
- B9** - Preparer may search the list by typing in a keyword of the company's nature of business or a specific MSIC Code for ease of searching. After typing in the keyword or MSIC Code, click "Search".
- B10** - Click on one nature of business to select and then, click "Ok".

MSIC Code	Bahasa Malaysia Description	English Description
84122	PERKHIDMATAN PENTADBIRAN PENJAGAAN KESIHATAN	ADMINISTRATIVE HEALTH CARE SERVICES
86909	PERKHIDMATAN KESIHATAN KEMANUSIAAN LAIN T.T.L.	OTHER HUMAN HEALTH SERVICES N.E.C.
*		

Figure 210

- B11 - To select the number of nature of business, click on the “Edit Nature of business” link at the top left of the nature of business section, as shown in the figure below. It will then populate the option window to select the number of nature of business.
- B12 - Select the number of nature of business required. A minimum of one and a maximum of three can be selected. After selecting, click “Apply” to save the changes.

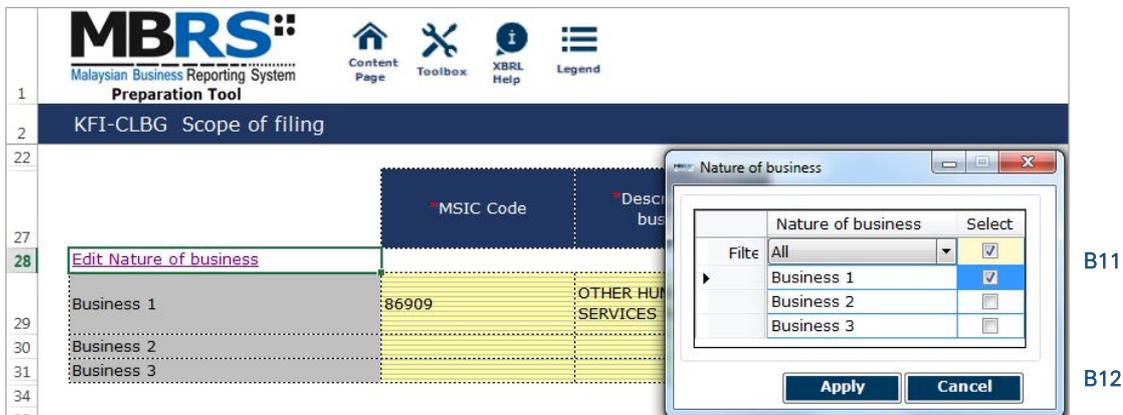


Figure 211

The next section is the “Disclosure of company limited by guarantee”. This section is mandatory for CLBG filing. Below is a step-by-step guide on how to fill in this section.

- B13 - Double click on the empty field to populate the option window to select the disclosure on categories of objects of companies limited by guarantee. An “Add Primary Value” window will populate. Select and click “Select” to save the selection made.

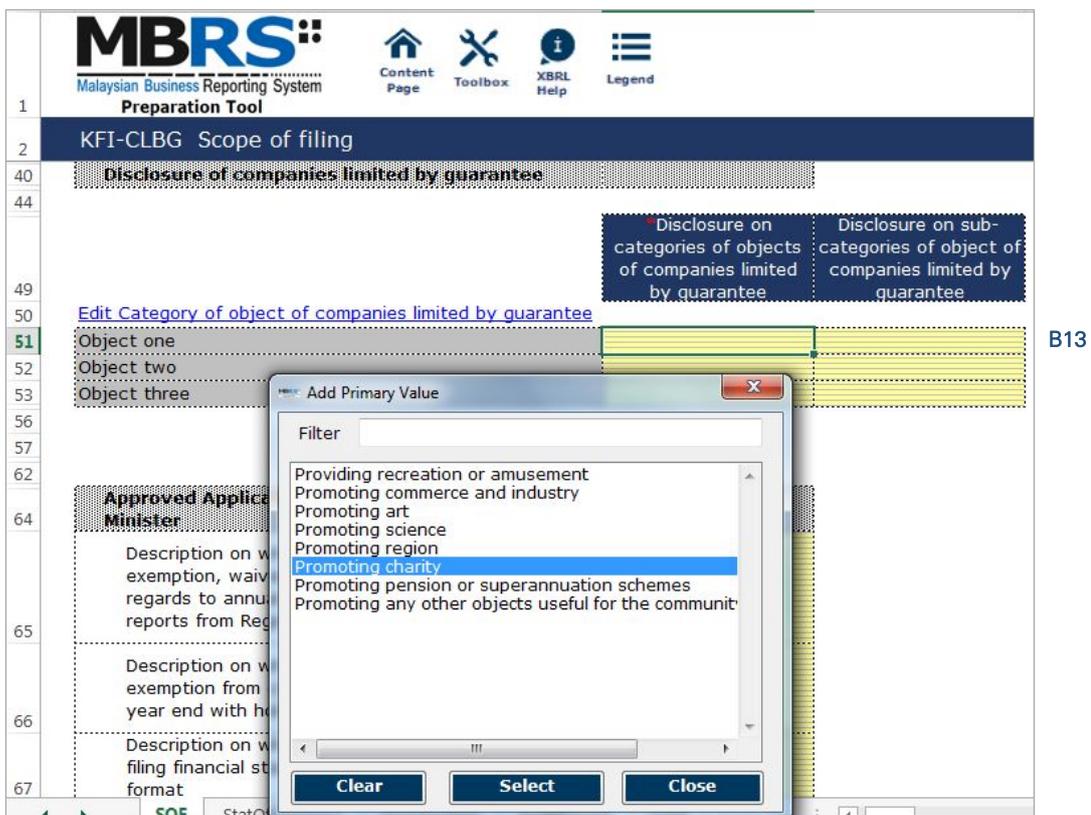
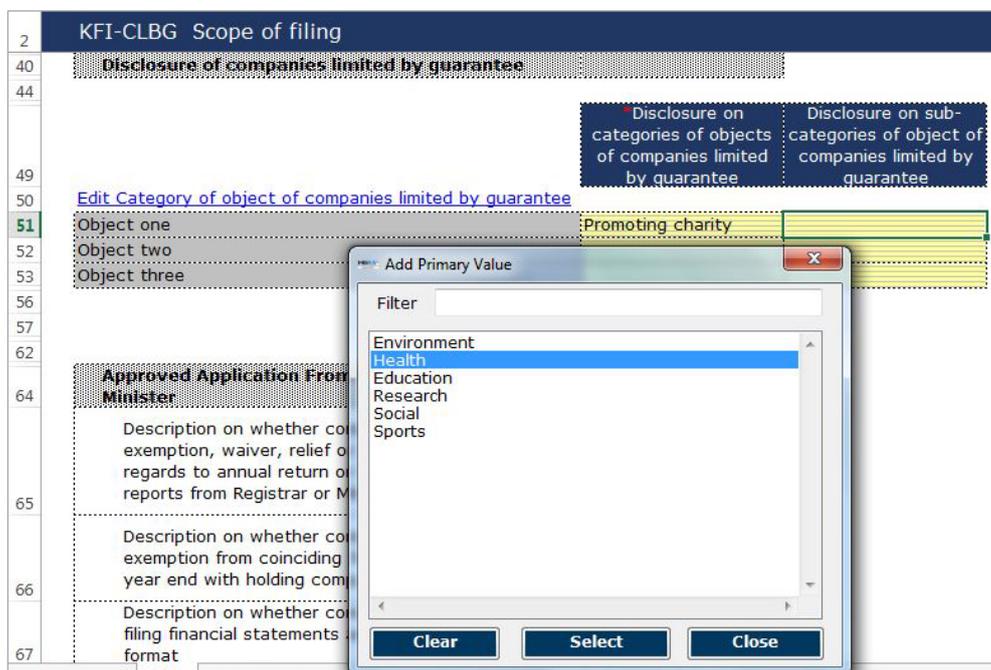


Figure 212

- B14** - Repeat Step B13 for disclosure on sub-categories of objects of companies limited by guarantee. Double click on the empty field to populate the option window to select the disclosure on sub-categories of objects of companies limited by guarantee. An "Add Primary Value" window will populate. Select and click "Select" to save the selection made.



B14

Figure 213

- B15** - To select the number of category of object of companies limited by guarantee, click on the "Edit Category of object of companies limited by guarantee" link at the top left of the disclosure of companies limited by guarantee section, as shown in the figure below. It will then populate the option window to select the number of category of object of companies limited by guarantee.
- B16** - Select the number of category of education object of companies limited by guarantee. A minimum of one and a maximum of three can be selected. After selecting, click "Apply" to save the changes.



B15

B16

Figure 214

The next section is the “Approved Application from the Registrar or Minister”. This section is not mandatory to be filled and preparers may fill in the fields relevant to the reporting entity. For example, for a KFI filing, EA2 will need to be applied and approved by SSM. Hence, the relevant field should be answered as “Yes”. Preparers may leave the cells blank or answer “No” for exemption applications not applied and approved by SSM.

- B17** - This field has been entered in “Filing Information” section.
- B18** - Double click on the empty field and it will populate a dropdown option window. Select either “Yes” or “No”. After selecting, click on “Select” to save the selection made. This is in regards to the exemption application EA1 for exemption from coinciding foreign subsidiary financial year end with holding company.
- B19** - Double click on the empty field and it will populate a dropdown option window. Select either “Yes” or “No”. After selecting, click on “Select” to save the selection made. This is in regards to the exemption application EA2 for exemption from filing financial statements in full XBRL format. Select “Yes” as this application MUST be approved for KFI filing.
- B20** - Double click on the empty field and it will populate a dropdown option window. Select either “Yes” or “No”. After selecting, click on “Select” to save the selection made. This is in regards to the exemption application EA3 to waive lodgement of financial statements by foreign company.
- B21** - Double click on the empty field and it will populate a dropdown option window. Select either “Yes” or “No”. After selecting, click on “Select” to save the selection made. This is in regards to the exemption application EA4A for relief from requirements as to form and contents of directors’ report.
- B22** - Double click on the empty field and it will populate a dropdown option window. Select either “Yes” or “No”. After selecting, click on “Select” to save the selection made. This is in regards to the exemption application EA4B for relief from requirements as to form and contents of financial statements.
- B23** - Double click on the empty field and it will populate a dropdown option window. Select either “Yes” or “No”. After selecting, click on “Select” to save the selection made. This is in regards to the exemption application EA5A for extension of time for circulation of financial statements and reports.
- B24** - Double click on the empty field and it will populate a dropdown option window. Select either “Yes” or “No”. After selecting, click on “Select” to save the selection made. This is in regards to the exemption application EA5B for extension of time to lodge financial statements and reports.
- B25** - Double click on the empty field and it will populate a dropdown option window. Select either “Yes” or “No”. After selecting, click on “Select” to save the selection made. This is in regards to the exemption application EA6 for extension of time for holding annual general meeting.
- B26** - Double click on the empty field and it will populate a dropdown option window. Select either “Yes” or “No”. After selecting, click on “Select” to save the selection made. This is in regards to the exemption application EA7 for extension of time to lodge annual return.
- B27** - Double click on the empty field and it will populate a dropdown option window. Select either “Yes” or “No”. After selecting, click on “Select” to save the selection made. This is in regards to the exemption application EA8 to Minister (with relation to Financial Statements and Reports or Annual Return).
- B28** - Double click on the empty field and it will populate a dropdown option window. Select either “Current/Non-current” or “Order of liquidity” for method of preparing SOFP. After selecting, click on “Select” to save the selection made.
- B29** - Double click on the empty field and it will populate a dropdown option window. Select either “Function of expenses” or “Nature of expenses” for method of preparing SOPL. After selecting, click on “Select” to save the selection made.
- B30** - Double click on the empty field and it will populate a dropdown option window. Select either “After tax”, “Before tax” or “Not prepared” for method of preparing SOCI. After selecting, click on “Select” to save the selection made.
- B31** - Double click on the empty field and it will populate a dropdown option window. Select either “Direct” or “Indirect” for method of preparing SOCF. After selecting, click on “Select” to save the selection made.

    			
1	Preparation Tool		
2	KFI-CLBG Scope of filing		
62	<b>Approved Application From The Registrar Or Minister</b>		
63	Description on whether company had applied for any exemption, waiver, relief or extension of time with regards to annual return or financial statements and reports from Registrar or Minister	Yes	B17
64	Description on whether company had applied for exemption from coinciding foreign subsidiary financial year end with holding company		B18
65	Description on whether company had applied from filing financial statements and reports in full XBRL format	Yes	B19
66	Description on whether company had applied to waive lodgement of financial statements by foreign company		B20
67	Description on whether company had applied for relief from requirements as to form and contents of directors' report		B21
68	Description on whether company had applied for relief from requirements as to form and contents of financial statements		B22
69	Description on whether company had applied for extension of time for circulation of financial statements and reports		B23
70	Description on whether company had applied for extension of time to lodge financial statements and reports		B24
71	Description on whether company had applied for extension of time for holding annual general meeting		B25
72	Description on whether company had applied for extension of time to lodge annual return		B26
73	Description on whether company had applied any exemption, waiver, relief or extension of time with regards to annual return or financial statements and reports to Minister		B27
74	Method used for preparing Statement of Financial Position	Current-Noncurrent	B28
75	Method used for preparing Statement of Profit or Loss	Function of expense	B29
76	Method used for preparing Statement of Comprehensive Income	Not prepared	B30
77	Method used for preparing Statement of Cash Flows	Indirect	B31

Figure 215

The last section that preparer must fill in for Scope of filing is the "Changes from Subsequent XBRL Financial Statements". Preparer must select between "Yes" or "No" for each of the disclosure described. Below is the step-by-step guide and an illustration on how it should be filled in.

- B32** - This field is blocked from editing as the data has been entered in "Filing Information" section. Refer to section 6.2.2.3.1.1 Filing Information on how to amend this information.
- B33** - Double click on the empty field and it will populate a dropdown option window. Select either "Yes" or "No". After selecting, click on "Select" to save the selection made.
- B34** - Double click on the empty field and it will populate a dropdown option window. Select either "Yes" or "No". After selecting, click on "Select" to save the selection made.
- B35** - Double click on the empty field and it will populate a dropdown option window. Select either "Yes" or "No". After selecting, click on "Select" to save the selection made.

Changes From Subsequent XBRL Financial Statements Filing			
78	*Disclosure on whether comparative period values are restated	No	B32
79	*Disclosure on whether opening statements changed due to changes in accounting standards	No	B33
80	*Disclosure on whether reclassification of previous financial statements changed due to changes in accounting standards	No	B34
81	*Description on whether company changed the duration of financial reporting period	No	B35

Figure 216

### 6.2.2.3.2 Disclosures

#### 6.2.2.3.2.1 Disclosure – Director’s Report

Preparers need to file the disclosure on Director’s Report in the MBRS Template, which is similar to the disclosure in a typical set of statutory financial statements. Preparers MUST include a full Director’s Report in the text block and MUST also fill in the subsequent mandatory fields. However, preparers must note that, if the Director’s Report are signed by two directors, relevant details of the second signee MUST be provided. Failure to fill in the details of the second signee will prompt a validation error during the generation of XBRL File. Below is a step-by-step guide and illustration of how it should be filled.

- C1 - Double click on the text block data cell on row 12 to populate the “Note Textblock” window. Fill in the Director’s report as per the company financial statements and click “Save”. A signed copy of the Director’s report is not required to be submitted.

Disclosure on directors report		
10	<b>Director’s Report</b>	
11	*Disclosure of Director’s Report	
12	*Number of directors	
13	*Name of director	
14	*Type of signed director	
15	*Identification of signed director	
16	Name of director	
17	Type of signed director	
18	Identification of director who signed	
19	*Disclosure of enforcement	

Figure 217

- C2** - Upon saving the action done in Step C1, it will show as “[Text block added]” on the cell.
- C3** - Double click on the empty field and it will populate a dropdown option window. Select either “1” or “2” for the number of directors signing director’s report. After selecting, click on “Select” to save the selection made.
- C4** - Type in the full name of the first director who signed director’s report.
- C5** - Double click on the empty field and it will populate a dropdown option window. Select the type of identification of the first director who signed director’s report and click “Select” to save the selection made.
- C6** - Type in the identification number of the first director who signed the director’s report. The data typed in must be a string data. This means that no space or symbol should be added in between the data.
- C7** - Type in the full name of the second director who signed director’s report. This field **MUST** be filled in if “2” was selected at Step C3.
- C8** - Double click on the empty field and it will populate a dropdown option window. Select the type of identification of the second director who signed director’s report and click “Select” to save the selection made. This field **MUST** be filled in if “2” was selected at Step C3.
- C9** - Type in the identification number of the second director who signed the director’s report. The data typed in must be a string data. This means that no space or symbol should be added in between the data. This field **MUST** be filled in if “2” was selected at Step C3.
- C10** - Double click on the empty field and it will populate a dropdown option window. Select either “Yes” or “No” for the disclosure of contingent or other liability being enforceable within twelve months after the end of the financial year.
- C11** - Double click on the empty field and it will populate a dropdown option window. Select either “Yes” or “No” for the disclosure of occurrence of any substantial, material or unusual in nature items, transactions or events.
- C12** - Double click on the empty field and it will populate a dropdown option window. Select either “Yes” or “No” for the disclosure of directors received or become entitled to receive other benefits by reason of contract made by company or related corporation.
- C13** - Double click on the orange cell to populate a calendar window to select the date of signing director’s report. After selecting the date, click “Ok”.

    	
1	Preparation Tool
2	KFI-CLBG Disclosure - Directors Report
3	* denotes mandatory items to be reported
10	<b>Disclosure on directors report</b>
11	<b>Director's Report</b>
12	*Disclosure of Director's Report [Text block added]
13	*Number of directors signing directors' report 2
14	*Name of first director who signed directors' report Jamie Lee
15	*Type of identification of first director who signed director's report MyKad
16	*Identification number of the first director who signed director's report 550607015599
17	Name of second director who signed the director's report Mohd. Halim Bin Sulaiman
18	Type of identification of second director who signed directors' report MyKad
19	Identification number of the second director who signed director's report 580501145341
20	*Disclosure of contingent or other liability being enforceable within twelve months after the end of financial year No
21	*Disclosure of occurrence of any substantial, material or unusual in nature items, transactions or events No
22	*Disclosure of directors received or become entitled to receive other benefits by reason of contract made by company or related corporation No
23	*Date of signing director's report 01/03/2018

Figure 218

#### 6.2.2.3.2.2 Disclosure – Statement by Directors

Similar to the disclosure in a typical set of annual financial statements, preparers need to file the disclosure on Statement by Directors in the MBRS Template. Preparers must include the full Statement by Directors and Statutory Declaration in textblock and MUST also fill in the subsequent mandatory fields. However, preparers must note that, if the Statement by Directors are signed by two directors, relevant details of the second signee MUST be provided. Failure to fill in the details of the second signee will prompt a validation error during the generation of XBRL File. Below are a step-by-step guide and illustration of how it should be filled.

- D1** - Double click on the text block data cell on row 12 to populate the “Note Textblock” window. Fill in the Statement by Directors and Statutory Declaration as per the company financial statements and click “Save”. Upon saving, it will show as “[Text block added]” on the cell.
- D2** - Double click on the empty field and it will populate a dropdown option window. Select either “Yes” or “No” for the disclosure of directors opinion that the financial statements or consolidated financial statements are drawn up in accordance with approved accounting standards and reflect true and give true and fair view of financial position and performance of the company and the group. Then, click “Select” to save the selection made.
- D3** - Double click on the empty field and it will populate a dropdown option window. Select either “1” or “2” for the number of directors signing Statement by Directors. After selecting, click on “Select” to save the selection made.

- D4 - Type in the full name of the first director who signed Statement by Directors.
- D5 - Double click on the empty field and it will populate a dropdown option window. Select either “Primarily responsible for financial management of the company” or “Not primarily responsible for financial management of the company” for the disclosure whether the first director is also primarily responsible for financial management of the company.
- D6 - Double click on the empty field and it will populate a dropdown option window. Select the type of identification of the first director who signed Statement by Directors and click “Select” to save the selection made.
- D7 - Type in the identification number of the first director who signed the Statement by Directors. The data typed in must be a string data. This means that no space or symbol should be added in between the data.
- D8 - Type in the full name of the second director who signed Statement by Directors. This field MUST be filled in if “2” was selected at Step D3.
- D9 - Double click on the empty field and it will populate a dropdown option window. Select either “Primarily responsible for financial management of the company” or “Not primarily responsible for financial management of the company” for the disclosure whether the second director is also primarily responsible for financial management of the company. This field MUST be filled in if “2” was selected at Step D3.
- D10 - Double click on the empty field and it will populate a dropdown option window. Select the type of identification of the second director who signed Statement by Directors and click “Select” to save the selection made.
- D11 - Type in the identification number of the second director who signed the Statement by Directors. The data typed in must be a string data. This means that no space or symbol should be added in between the data.
- D12 - Double click on the orange cell to populate a calendar window to select the date of signing statement by directors. After selecting the date, click “Ok”.

    	
1	Malaysian Business Reporting System Preparation Tool
2	KFI-CLBG Disclosure - Directors Report
3	* denotes mandatory items to be reported
10	<b>Disclosure on directors report</b>
11	<b>Director's Report</b>
12	*Disclosure of Director's Report [Text block added]
13	*Number of directors signing directors' report 2
14	*Name of first director who signed directors' report Jamie Lee
15	*Type of identification of first director who signed director's report MyKad
16	*Identification number of the first director who signed director's report 550607015599
17	Name of second director who signed the director's report Mohd. Halim Bin Sulaiman
18	Type of identification of second director who signed directors' report MyKad
19	Identification number of the second director who signed director's report 580501145341
20	*Disclosure of contingent or other liability being enforceable within twelve months after the end of financial year No
21	*Disclosure of occurrence of any substantial, material or unusual in nature items, transactions or events No
22	*Disclosure of directors received or become entitled to receive other benefits by reason of contract made by company or related corporation No
23	*Date of signing director's report 01/03/2018
26	

D1  
D2  
D3  
D4  
D5  
D6  
D7  
D8  
D9  
D10  
D11  
D12

Figure 219

### 6.2.2.3.2.3 Disclosure – Auditor’s Report to Members

Disclosure on auditor’s report is mandatory if the company’s financial statements is audited. Hence, if the preparer has selected “Audited” as the disclosure of audit status while filling in the “Filing Information”, the mandatory fields MUST be filled as shown in the figure below. A copy of signed Audited Report MUST be attached on mPortal during the FS filing submission to SSM on mPortal.

- E1** - Double click on the text block data cell to populate the “Note Textblock” window. Fill in the disclosure of auditor’s report to members as per the company financial statements and click “Save”. Upon saving, it will show as “[Text block added]” on the cell.
- E2** - Double click on the empty field and it will populate a dropdown option window. Select the type of auditor’s opinion. Then, click “Select” to save the selection made.
- E3** - Double click on the orange cell to populate a calendar window to select the date of signing auditor’s report. After selecting the date, click “OK”.
- E4** - Type in the license number of auditor. Insert only the first four digit from the full auditor’s license number. For example, 0981/99/88(J/PH).
- E5** - Type in the full name of auditor signing the report.
- E6** - Type in the registration number of audit firm. Insert the full audit firm’s number without spacing. For example, AF0601.
- E7** - Type in the name of audit firm.
- E8** - Type in the first address line of the audit firm.
- E9** - Type in the second address line of the audit firm, if applicable.
- E10** - Type in the third address line of the audit firm, if applicable.
- E11** - Type in the postcode of the audit firm’s address. Data typed in MUST be number data. It can be validated as an error if this cell contains anything other than numbers.
- E12** - Type in the town the audit firm is situated in.
- E13** - Double click on the empty field and it will populate a dropdown option window. Select the state. Then, click “Select” to save the selection made.

    	
1	Preparation Tool
2	<b>KFI-CLBG Disclosure - Auditors report to members</b>
3	* denotes mandatory items to be reported
9	
10	<b>Disclosure on auditors report to members</b>
11	<b>Auditor's report</b>
12	Disclosure of auditor's report to members [Text block added] E1
13	*Type of auditor's opinion Unmodified opinion E2
14	*Date of signing auditor's report 01/03/2018 E3
15	<b>Auditors information</b>
16	<b>Details of auditors signing report</b>
17	*License number of auditor 2017 E4
18	Name of auditor signing report Azizan Hashim E5
19	<b>Details of audit firm</b>
20	*Registration number of audit firm AF0002 E6
21	Name of audit firm CROWN PLT E7
22	<b>Detailed address of audit firm</b>
23	*Address line 1 CROWN TOWER E8
24	Address line 2 CROWN ROAD E9
25	Address line 3 CROWN AREA E10
26	*Postcode 33333 E11
27	*Town PETALING JAYA E12
28	*State SELANGOR E13
 <span>SOF</span> <span>DirectorsRep</span> <span>StatOfDirectors</span> <span><b>AuditReport</b></span> <span>SOPF-CuNonC</span>	

Figure 220

### 6.2.2.3.3 Statements

For KFI filing submission, only key financial indicators of SOFP, SOIE and SOCF will need to be prepared. Below are a step-by-step guide and illustrations on how to prepare the statements.

#### 6.2.2.3.3.1 Statement of Financial Position

Fill in the mandatory fields. Below is an illustration of a completed Statement of Financial Position ("SOFP")

- F1 - Double click on the text block data cell to populate the "Note Textblock" window. Fill in the full statement of financial position as per the company financial statements and click "Save". Upon saving, it will show as "[Text block added]" on the cell.

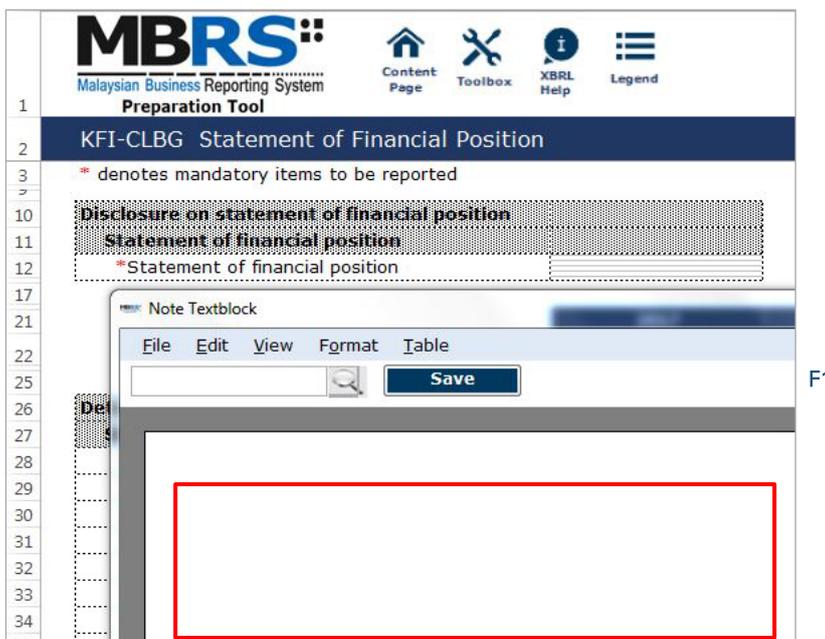


Figure 221

- F2 - For fields that are denoted as mandatory, a figure MUST be filled in these fields. Hence, if there are no figure to be disclosed by the company for these concepts, type in zero ("0") into the cell.
- F3 - For non-mandatory fields, if there are no figures to be disclosed, preparers may leave these fields empty.

The screenshot shows the MBRMS Preparation Tool interface displaying a financial statement table. The table is titled 'KFI-CLBG Statement of Financial Position' and includes a 'Details of financial position' section. The table has columns for '2017 MYR'Actuals' and '2016 MYR'Actuals'. The data is as follows:

	2017 MYR'Actuals	2016 MYR'Actuals
<b>Details of financial position</b>		
<b>Statement of financial position</b>		
*Total non-current assets	23,797.00	23,783.00
*Total current assets	2,981,528.00	2,565,193.00
*Total assets	3,005,325.00	2,588,976.00
*Accumulated Fund	2,980,589.00	2,553,795.00
*Other reserves	0.00	0.00
*Total fund/equity and reserve	2,980,589.00	2,553,795.00
Total non-current liabilities	0.00	0.00
*Total current liabilities	24,736.00	35,181.00
*Total liabilities	24,736.00	35,181.00
*Total fund/equity and liabilities	3,005,325.00	2,588,976.00

Figure 222

### 6.2.2.3.3.2 Statement of Income and Expenditure

Fill in the mandatory fields. Below is an illustration of a completed Statement of Income and Expenditure ("SOIE").

- G1 - Double click on the text block data cell to populate the "Note Textblock" window. Fill in the full statement of profit or loss as per the company financial statements and click "Save". Upon saving, it will show as "[Text block added]" on the cell.

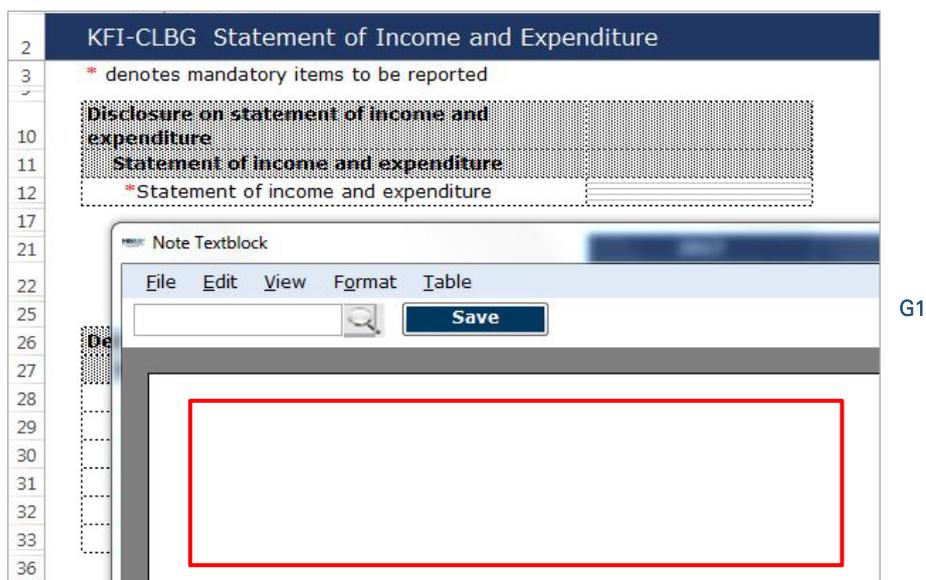


Figure 223

- G2 - For fields that are denoted as mandatory, a figure MUST be filled in these fields. Hence, if there are no figure to be disclosed by the company for these concepts, type in zero ("0") into the cell.
- G3 - For non-mandatory fields, if there are no figures to be disclosed, preparers may leave these fields empty.

MBRS Malaysian Business Reporting System Preparation Tool			
KFI-CLBG Statement of Income and Expenditure			
* denotes mandatory items to be reported			
Disclosure on statement of income and expenditure			
Statement of income and expenditure			
*Statement of income and expenditure		[Text block added]	
		2017	2016
		MYR'Actuals	MYR'Actuals
Details of income and expenditure			
Statement of income and expenditure			
*Total income		1,078,963.00:	114,904.00:
*Total expenditure		(652,169.00):	(680,221.00):
*Total surplus (deficit) before tax		426,794.00:	(565,317.00):
*Total surplus (deficit) after tax		426,794.00:	(565,317.00):
Unappropriated profit brought forward			
Unappropriated profit carried forward			

Figure 224

### 6.2.2.3.3.3 Statement of Cash Flows

Fill in the mandatory fields. Below is an illustration of a completed Statement of Cash Flows ("SOCF").

- H1 - Double click on the text block data cell to populate the "Note Textblock" window. Fill in the full statement of cash flows as per the company financial statements and click "Save". Upon saving, it will show as "[Text block added]" on the cell.

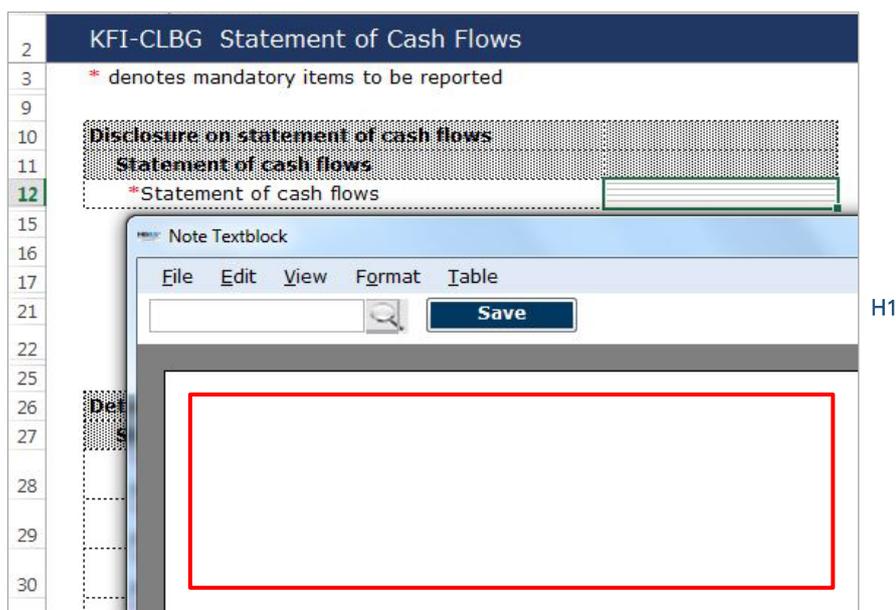


Figure 225

- H2 - For fields that are denoted as mandatory, a figure MUST be filled in these fields. Hence, if there are no figure to be disclosed by the company for these concepts, type in zero ("0") into the cell.

KFI-CLBG Statement of Cash Flows			
* denotes mandatory items to be reported			
<b>Disclosure on statement of cash flows</b>			
<b>Statement of cash flows</b>			
*Statement of cash flows		[Text block added]	
		2017	2016
		MYR'Actuals	MYR'Actuals
<b>Details of cash flows</b>			
<b>Statement of cash flows</b>			
*Net cash flows from (used in) operating activities		327,434.00	1,453,708.00
*Net cash flows from (used in) investing activities		(4,644.00)	(2,876.00)
*Net cash flows from (used in) financing activities		0.00	0.00
*Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes		322,790.00	1,450,832.00
<b>Effect of exchange rate changes on cash and cash equivalents</b>			
*Effect of exchange rate changes on cash and cash equivalents		0.00	0.00
*Net increase (decrease) in cash and cash equivalents		322,790.00	1,450,832.00
*Cash and cash equivalents at beginning of period		2,545,844.00	1,095,012.00
*Cash and cash equivalents at end of period		2,868,634.00	2,545,844.00

Figure 226

### 6.2.2.3.4 Notes

- 11 - Double click on the text block data cell to populate the "Note Textblock" window. Fill in the disclosure of changes in equity as per the company financial statements and click "Save". Upon saving, it will show as "[Text block added]" on the cell. This is a mandatory field.
- 12 - Double click on the text block data cell to populate the "Note Textblock" window. Fill in the disclosure of corporate information as per the company financial statements and click "Save". Upon saving, it will show as "[Text block added]" on the cell. This is a non-mandatory field.
- 13 - Double click on the text block data cell to populate the "Note Textblock" window. Fill in the disclosure of significant accounting policies as per the company financial statements and click "Save". Upon saving, it will show as "[Text block added]" on the cell. This is a mandatory field.
- 14 - Double click on the text block data cell to populate the "Note Textblock" window. Fill in the disclosure of changes in accounting policies, accounting estimates and errors as per the company financial statements and click "Save". Upon saving, it will show as "[Text block added]" on the cell. This is a non-mandatory field.
- 15 - Double click on the text block data cell to populate the "Note Textblock" window. Fill in the disclosure of notes and other explanatory information as per the company financial statements and click "Save". Upon saving, it will show as "[Text block added]" on the cell. This is a mandatory field.

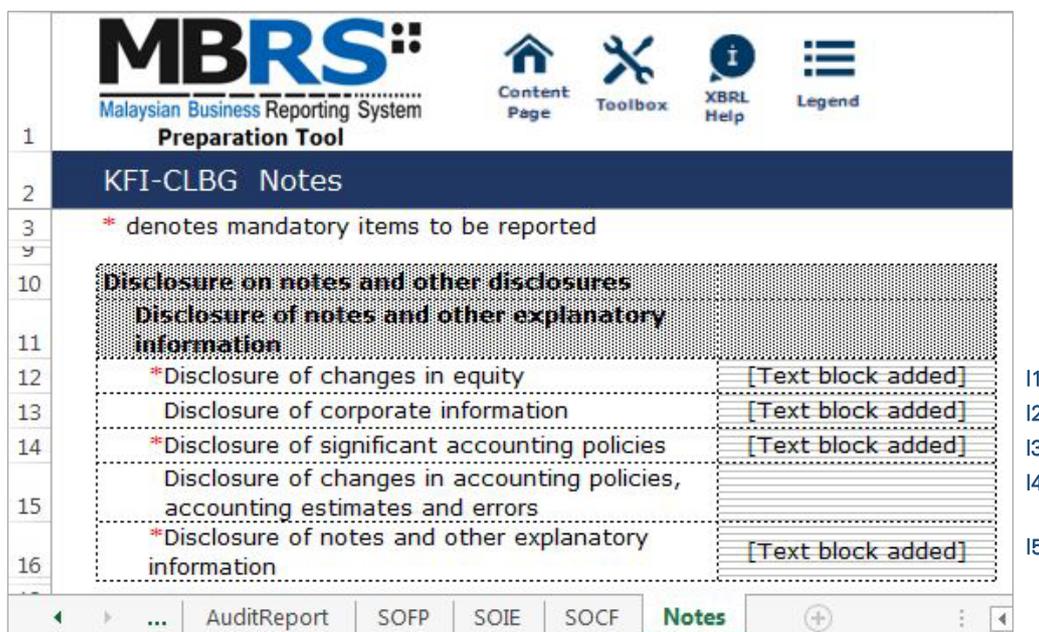


Figure 227



# Key Financial Indicators

Foreign Company MBRS  
Template

## 6.2.2.4 Foreign Company (“FC”)

This is a step-by-step guide of how to fill in Key Financial Indicators – Foreign Company (“KFI-FC”) MBRS Template.

### 6.2.2.4.1 General

#### 6.2.2.4.1.1 Filing Information

When a preparer chooses to create an MBRS Key Financial Indicators Template from the mTool, the mTool will populate a “Filing Information” window. Preparers need to fill in all the mandatory fields. The filing information requires basic information about the company, which affects the preparation of the financial statements. Below are a step-by-step guide and an illustration of how the “Filing Information” window should be filled.

- A1** - Type in the company registration number. This is a mandatory field.
- A2** - Type in the full company name. This is a mandatory field.
- A3** - Type in the former name of the company, if any. This field should only be filled in if the company has changed their company name since the last financial year. Leave this field empty if the change has been reported during the last financial year to SSM or if there are no changes at all.
- A4** - Select either “Incorporated in Malaysia” or “Incorporated outside Malaysia” for the origin of the company. Select “Incorporated outside Malaysia” for KFI-FC filing.
- A5** - Select either “Public company” or “Private company” for the status of the company. Select “Private company” for KFI-FC filing.
- A6** - Select either “Company limited by shares” or “Unlimited shares” for the type of company.
- A7** - Select either “First time preparation of financial statements” for a first year financial statement filing since incorporation, or “Subsequent preparation of financial statements” for a non-first year filing of financial statements since incorporation.
- A8** - Type in the date of company’s current financial year start date or choose the date from the “Calendar” function.
- A9** - Type in the date of company’s current financial year end date or choose the date from the “Calendar” function.
- A10** - Type in the date of company’s previous financial year start date or choose the date from the “Calendar” function.
- A11** - Type in the date of company’s previous financial year end date or choose the date from the “Calendar” function.
- A12** - Select either “Carrying on business activities” or “Not carrying on business activities” for the status of carrying on business during financial year.
- A13** - Select either “Audited” or “Unaudited” for the disclosure of financial statement audit status.
- A14** - This field will be blocked if “Audited” was selected for the disclosure of financial statement audit status. If “Unaudited” was selected instead, select either “Dormant company”, “Zero-revenue company” or “Threshold-Qualified company”.
- A15** - The selection for basis of accounting standards applied to prepare the financial statements will depend on the status and type of company chosen earlier. For KFI-FC submission, select “Malaysian Financial Reporting Standards”.
- A16** - This field will only be allowed for editing if “Others” was selected at Step A15 for the basis of accounting standards applied to prepare the financial statements.
- A17** - Select either “FS-MRFS”, “FS-FC” or “KFI-FC”. For KFI-FC submission, select “KFI-FC”.

- A18** - Select either "Consolidated" or "Separate" for nature of financial statements.
- A19** - Select "Malaysian Ringgit (MYR)" for the description of presentation currency.
- A20** - Select the description of functional currency from the list of functional currency.
- A21** - Select either "Actuals", "In thousands", "In millions" or "In Billions" for the level of rounding used in financial statements.
- A22** - Select either "Listed", "Not-listed" or "Delisted" for the disclosure on whether company's shares are traded on any official stock exchange at the financial year ended.
- A23** - Select either "Company regulated by Bank Negara Malaysia" or "Company not regulated by Bank Negara Malaysia" for the disclosure on whether company regulated by Bank Negara Malaysia at the financial year end.
- A24** - Select either "Yes" or "No" for the description on whether company had applied for any exemption, waiver, relief or extension of time with regards to annual return or financial statements and reports from Registrar or Minister. This is in regards to whether there are any Exemption Application applied. Select "Yes" for KFI filing, as EA2 must be applied and approved before any KFI filing can be submitted.
- A25** - This field is blocked for KFI-FC filing.
- A26** - This field is blocked for KFI- FC filing.
- A27** - This field is blocked for KFI- FC filing.
- A28** - This field is blocked for KFI- FC filing.
- A29** - Select either "Yes" or "No" for the disclosure on whether comparative period values are restated.
- A30** - Click "Generate Template" to create the MBRS Template.

Filing Information	
* Company registration number	987654-P
* Name of company	Female Power Asia Ltd.
Former name of the company	
* Origin of company	Incorporated outside Malaysia
* Status of company	Private company
* Type of company	Company limited by shares
* Disclosure of financial statements preparation for current submission	Subsequent preparation of financial statements
* Company's current financial year start date	01/04/2016
* Company's current financial year end date	31/03/2017
* Company's previous financial year start date	01/04/2015
* Company's previous financial year end date	31/03/2016
* Status of carrying on business during the financial year	Carrying on business activities
* Disclosure of financial statements audit status	Audited
Audit exemption category	
* Basis of accounting standards applied to prepare the financial statements	Malaysian Financial Reporting Standards
Disclosure of other accounting standards applied	
* Type of submission	KFI-FC
* Nature of financial statements	Separate
* Description of presentation currency	Malaysian Ringgit (MYR)
Description of functional currency	
* Level of rounding used in financial statements	Actuals
* Disclosure on whether company's shares are traded on any official stock exchange	Not-listed
* Disclosure of whether company regulated by Bank Negara Malaysia at the financial year end	Company not regulated by Bank Negara Malaysia
* Description on whether company had applied for any exemption, waiver, relief or extension of time with regards to annual return or financial statements and reports from Registrar or Minister	Yes
Method used for preparing Statement of Financial Position	
Method used for preparing Statement of Profit or Loss	
Method used for preparing Statement of Comprehensive Income	
Method used for preparing Statement of Cash Flows	
* Disclosure on whether comparative period values are restated	No

\* denotes mandatory items to be reported

Figure 228

After filling in the required information, click “Generate Template” and the mTool will start populating an MBRS Template, unique to the company’s filing requirements. When this is done, a “Save As” window will prompt as shown in the figure below.

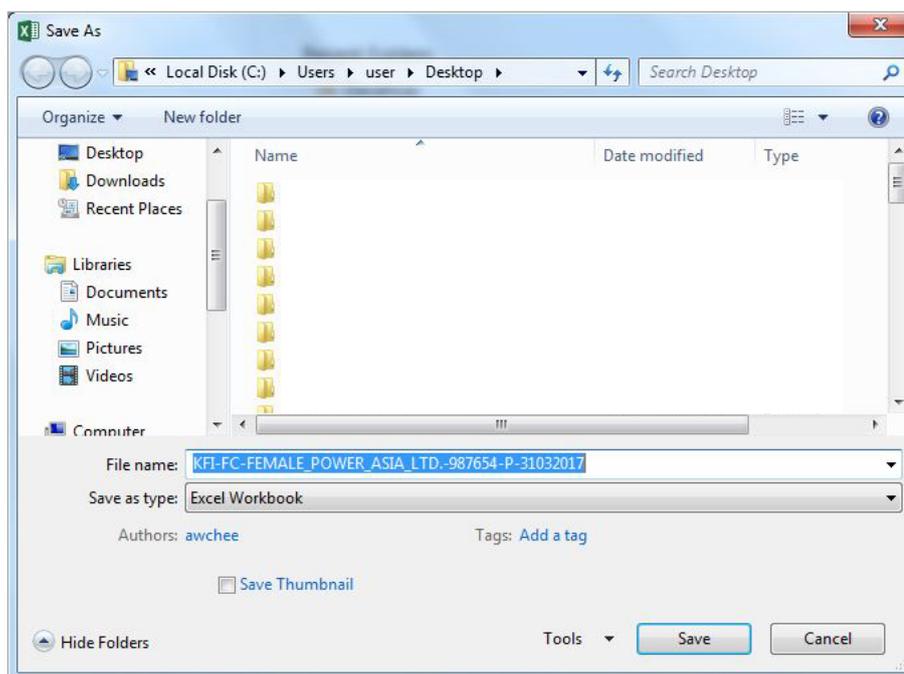


Figure 229

After saving the document, it will land on the “FI” tab. The Filing Information section is prepared based on information provided during the creation of the MBRs Template. Below is an illustration of a completed FI.

    	
1	Preparation Tool
2	<b>KFI-FC Filing Information</b>
3	* denotes mandatory items to be reported <a href="#">Edit Filing Information</a>
10	<b>Filing Information</b>
11	<b>General Filing Information</b>
12	* Company registration number: 987654-P
13	* Name of company: Female Power Asia Ltd.
14	Former name of the company
15	* Origin of company: Incorporated outside Malaysia
16	* Status of company: Private company
17	* Type of company: Company limited by shares
18	* Disclosure of financial statements preparation for current submission: Subsequent preparation of financial statements
19	* Company's current financial year start date: 01/04/2016
20	* Company's current financial year end date: 31/03/2017
21	Company's previous financial year start date: 01/04/2015
22	Company's previous financial year end date: 31/03/2016
23	* Status of carrying on business during the financial year: Carrying on business activities
24	* Disclosure of financial statements audit status: Audited
25	Audit exemption category
26	* Basis of accounting standards applied to prepare the financial statements: Malaysian Financial Reporting Standards
27	Disclosure of other accounting standards applied
28	* Type of submission: KFI-FC
29	* Nature of financial statements: Separate
30	* Description of presentation currency: Malaysian Ringgit (MYR)
31	Description of functional currency
32	* Level of rounding used in financial statements: Actuals

Figure 230

Preparers may edit the filing information by clicking on the “Edit Filing Information” link at the top right of the “Filing Information” tab (as shown below). A window will prompt enabling users to make changes.

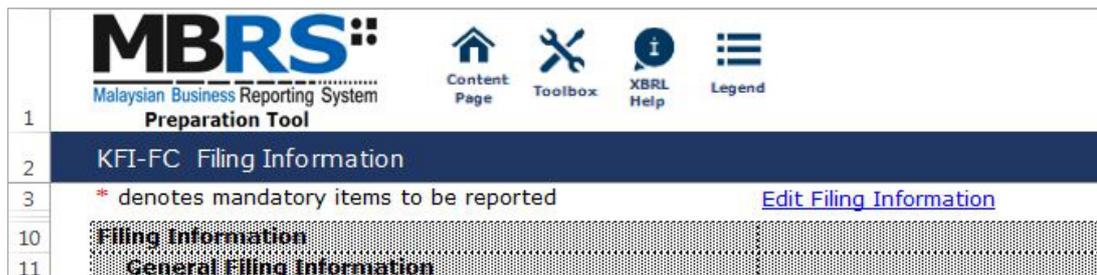


Figure 231

#### 6.2.2.4.1.2 Scope of Filing

Preparers will next need to fill in the “Scope of Filing” tab. The disclosure on scope of filing contains a number of sections:

- Particulars of Financial Statements and Reports;
- Nature of Business;
- Approved Application from the Registrar or Minister; and
- Changes from Subsequent XBRL Financial Statements.

The first section that must be filled in is the “Particulars of Financial Statements and Reports”. Below is a step-by-step guide and illustration of how it should be filled.

- B1** - Double click on the orange cell to populate a calendar window to select the date of financial statements approved by Board of Directors. After selecting the date, click “Ok”.
- B2** - Double click on the orange cell to populate a calendar window to select the date of circulation of financial statements and reports to members. After selecting the date, click “Ok”.
- B3** - This field is mandatory for public companies. Hence, private companies may leave this field blank. Double click on the orange cell to populate a calendar window to select the date of financial statements and reports of the directors and auditors status laid in annual general meeting. After selecting the date, click “Ok”.
- B4** - Double click on the orange cell to populate a calendar window to select the date of Statutory Declaration. After selecting the date, click “Ok”.
- B5** - This field is blocked from editing as the data has been entered in “Filing Information” section. Refer to section 6.2.2.4.1.1 Filing Information on how to amend this information.
- B6** - Double click empty cell to populate the dropdown data window. Select either “Companies Act 1965 or 2016” or “Trust Companies Act 1949”.
- B7** - This field is blocked from editing as the data has been entered in “Filing Information” section. Refer to section 6.2.2.4.1.1 Filing Information on how to amend this information.

Disclosure on scope of filing		
Particulars of Financial Statements and Reports		
*Date of financial statements approved by Board of Directors	07/09/2017	B1
*Date of circulation of financial statements and reports to members	07/09/2017	B2
Date of financial statements and reports of the directors and auditors (if applicable) laid in annual general meeting		B3
*Date of Statutory Declaration	07/09/2017	B4
Disclosure on whether company's shares are traded on any official stock exchange	Not-listed	B5
Disclosure of the regulation applied during incorporation of the company		B6
Disclosure of whether company regulated by Bank Negara Malaysia at the financial year end	Company not regulated by Bank Negara Malaysia	B7

Figure 232

For the nature of business section, preparer must select a minimum of one and up to three nature of businesses relevant to the company. If the company has more than three nature of businesses, the company should select three of its most prominent businesses. Below are a step-by-step guide and illustration of how this section should be filled.

- B8 - Double click on the empty field to populate the option window to select the nature of business.
- B9 - Preparer may search the list by typing in a keyword of the company's nature of business or a specific MSIC Code for ease of searching. After typing in the keyword or MSIC Code, click "Search".
- B10 - Click on one nature of business to select and then, click "Ok".

MSIC Code	Bahasa Malaysia Description	English Description
26400	PEMBUATAN ELEKTRONIK PENGGUNA	MANUFACTURE OF C
26400e	EKSPORT ELEKTRONIK PENGGUNA	EXPORT OF CONSUM
26400i	IMPORT ELEKTRONIK PENGGUNA	IMPORT OF CONSUM
26400u	EKSPORT DAN IMPORT ELEKTRONIK PENGGUNA	EXPORT AND IMPOR
46496	JUALAN BORONG BARANGAN ELEKTRIK DAN ELEKTRONIK	WHOLESALE OF ELE

Figure 233

- B11** - To select the number of nature of business, click on the “Edit Nature of business” link at the top left of the nature of business section, as shown in the figure below. It will then populate the option window to select the number of nature of business.
- B12** - Select the number of nature of business required. A minimum of one and a maximum of three can be selected. After selecting, click “Apply” to save the changes.

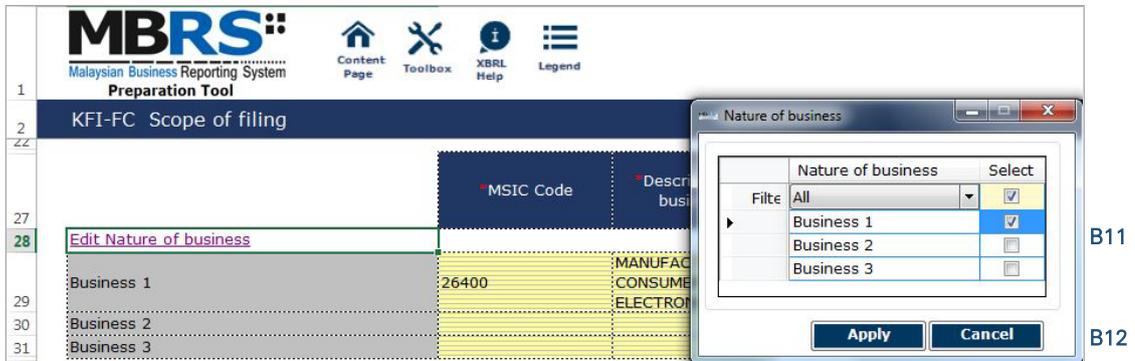


Figure 234

The next section is the “Approved Application from the Registrar or Minister”. This section is not mandatory to be filled and preparers may fill in the fields relevant to the reporting entity. For example, for a KFI filing, EA2 will need to be applied and approved by SSM. Hence, the relevant field should be answered as “Yes”. Preparers may leave the cells blank or answer “No” for exemption applications not applied and approved by SSM.

- B13** - This field has been entered in “Filing Information” section.
- B14** - Double click on the empty field and it will populate a dropdown option window. Select either “Yes” or “No”. After selecting, click on “Select” to save the selection made. This is in regards to the exemption application EA1 for exemption from coinciding foreign subsidiary financial year end with holding company.
- B15** - Double click on the empty field and it will populate a dropdown option window. Select either “Yes” or “No”. After selecting, click on “Select” to save the selection made. This is in regards to the exemption application EA2 for exemption from filing financial statements in full XBRL format. Select “Yes” as this application MUST be approved for KFI filing.
- B16** - Double click on the empty field and it will populate a dropdown option window. Select either “Yes” or “No”. After selecting, click on “Select” to save the selection made. This is in regards to the exemption application EA3 to waive lodgement of financial statements by foreign company.
- B17** - Double click on the empty field and it will populate a dropdown option window. Select either “Yes” or “No”. After selecting, click on “Select” to save the selection made. This is in regards to the exemption application EA4A for relief from requirements as to form and contents of directors’ report.
- B18** - Double click on the empty field and it will populate a dropdown option window. Select either “Yes” or “No”. After selecting, click on “Select” to save the selection made. This is in regards to the exemption application EA4B for relief from requirements as to form and contents of financial statements.
- B19** - Double click on the empty field and it will populate a dropdown option window. Select either “Yes” or “No”. After selecting, click on “Select” to save the selection made. This is in regards to the exemption application EA5A for extension of time for circulation of financial statements and reports.
- B20** - Double click on the empty field and it will populate a dropdown option window. Select either “Yes” or “No”. After selecting, click on “Select” to save the selection made. This is in regards to the exemption application EA5B for extension of time to lodge financial statements and reports.
- B21** - Double click on the empty field and it will populate a dropdown option window. Select either “Yes” or “No”. After selecting, click on “Select” to save the selection made. This is in regards to the exemption application EA6 for extension of time for holding annual general meeting.

- B22** - Double click on the empty field and it will populate a dropdown option window. Select either “Yes” or “No”. After selecting, click on “Select” to save the selection made. This is in regards to the exemption application EA7 for extension of time to lodge annual return.
- B23** - Double click on the empty field and it will populate a dropdown option window. Select either “Yes” or “No”. After selecting, click on “Select” to save the selection made. This is in regards to the exemption application EA8 to Minister (with relation to Financial Statements and Reports or Annual Return).
- B24** - Double click on the empty field and it will populate a dropdown option window. Select either “Current/Non-current” or “Order of liquidity” for method of preparing SOFP. After selecting, click on “Select” to save the selection made.
- B25** - Double click on the empty field and it will populate a dropdown option window. Select either “Function of expenses” or “Nature of expenses” for method of preparing SOPL. After selecting, click on “Select” to save the selection made.
- B26** - Double click on the empty field and it will populate a dropdown option window. Select either “After tax”, “Before tax” or “Not prepared” for method of preparing SOCI. After selecting, click on “Select” to save the selection made.
- B27** - Double click on the empty field and it will populate a dropdown option window. Select either “Direct” or “Indirect” for method of preparing SOCF. After selecting, click on “Select” to save the selection made.

    			
1	Preparation Tool		
2	KFI-FC Scope of filing		
38			
40	<b>Approved Application From The Registrar Or Minister</b>		
41	Description on whether company had applied for any exemption, waiver, relief or extension of time with regards to annual return or financial statements and reports from Registrar or Minister	Yes	B13
42	Description on whether company had applied for exemption from coinciding foreign subsidiary financial year end with holding company		B14
43	Description on whether company had applied from filing financial statements and reports in full XBRL format	Yes	B15
44	Description on whether company had applied to waive lodgement of financial statements by foreign company		B16
45	Description on whether company had applied for relief from requirements as to form and contents of directors' report		B17
46	Description on whether company had applied for relief from requirements as to form and contents of financial statements		B18
47	Description on whether company had applied for extension of time for circulation of financial statements and reports		B19
48	Description on whether company had applied for extension of time to lodge financial statements and reports		B20
49	Description on whether company had applied for extension of time for holding annual general meeting		B21
50	Description on whether company had applied for extension of time to lodge annual return		B22
51	Description on whether company had applied any exemption, waiver, relief or extension of time with regards to annual return or financial statements and reports to Minister		B23
52	Method used for preparing Statement of Financial Position		B24
53	Method used for preparing Statement of Profit or Loss		B25
54	Method used for preparing Statement of Comprehensive Income		B26
55	Method used for preparing Statement of Cash Flows		B27

Figure 235

The last section for “Scope of Filing” is the “Changes from Subsequent XBRL Financial Statements”. Preparers must select between “Yes” or “No” for each of the disclosure described. Below are a step-by-step guide and illustration on how it should be filled.

- B28** - This field is blocked from editing as the data has been entered in “Filing Information” section. Refer to section 6.2.2.4.1.1 Filing Information on how to amend this information.
- B29** - Double click on the empty field and it will populate a dropdown option window. Select either “Yes” or “No”. After selecting, click on “Select” to save the selection made.
- B30** - Double click on the empty field and it will populate a dropdown option window. Select either “Yes” or “No”. After selecting, click on “Select” to save the selection made.
- B31** - Double click on the empty field and it will populate a dropdown option window. Select either “Yes” or “No”. After selecting, click on “Select” to save the selection made.

1		    	
2		<b>KFI-FC Scope of filing</b>	
56		<b>Changes From Subsequent XBRL Financial Statements Filing</b>	
57	*Disclosure on whether comparative period values are restated	No	<b>B28</b>
58	*Disclosure on whether opening statements changed due to changes in accounting standards	No	<b>B29</b>
59	*Disclosure on whether reclassification of previous financial statements changed due to changes in accounting standards	No	<b>B30</b>
60	*Description on whether company changed the duration of financial reporting period	No	<b>B31</b>
		SOF   DirectorsRep   StatOfDirectors   Directo ...	

Figure 236

## 6.2.2.4.2 Disclosures

### 6.2.2.4.2.1 Disclosure – Director’s Report

Preparers need to file the disclosure on Director’s Report in the MBRS Template, which is similar to the disclosure in a typical set of statutory financial statements. Preparer MUST include a full Director’s Report in the text block and MUST also fill in the subsequent mandatory fields. However, preparers must note that, if the Director’s Report are signed by two directors, relevant details of the second signee MUST be provided. Failure to fill in the details of the second signee will prompt a validation error during the generation of XBRL File. Below is a step-by-step guide and illustration of how it should be filled.

- C1** - Double click on the text block data cell on row 12 to populate the “Note Textblock” window. Fill in the Director’s report as per the company financial statements and click “Save”. A signed copy of the Director’s report is not required to be submitted.

1  
2  
3 \* denotes mandatory items to be reported  
10 Disclosure on directors report  
11 Director's Report  
12 \*Disclosure of Director's Report  
13 C1  
14 Note Textblock  
15 File Edit View Format Table  
16 Save  
17  
18  
19  
20

Figure 237

- C2** - Upon saving the action done in Step C1, it will show as “[Text block added]” on the cell.
- C3** - Double click on the empty field and it will populate a dropdown option window. Select either “1” or “2” for the number of directors signing director’s report. After selecting, click on “Select” to save the selection made.
- C4** - Type in the full name of the first director who signed director’s report.
- C5** - Double click on the empty field and it will populate a dropdown option window. Select the type of identification of the first director who signed director’s report and click “Select” to save the selection made.
- C6** - Type in the identification number of the first director who signed the director’s report. The data typed in must be a string data. This means that no space or symbol should be added in between the data.
- C7** - Type in the full name of the second director who signed director’s report. This field MUST be filled in if “2” was selected at Step C3.
- C8** - Double click on the empty field and it will populate a dropdown option window. Select the type of identification of the second director who signed director’s report and click “Select” to save the selection made. This field MUST be filled in if “2” was selected at Step C3.
- C9** - Type in the identification number of the second director who signed the director’s report. The data typed in must be a string data. This means that no space or symbol should be added in between the data. This field MUST be filled in if “2” was selected at Step C3.
- C10** - Double click on the empty field and it will populate a dropdown option window. Select the disclosure of status of dividend. Then, click “Select” to save the selection.
- C11** - Double click on the empty field and it will populate a dropdown option window. Select either “Yes” or “No” for the disclosure of contingent or other liability being enforceable within twelve months after the end of the financial year.
- C12** - Double click on the empty field and it will populate a dropdown option window. Select either “Yes” or “No” for the disclosure of occurrence of any substantial, material or unusual in nature items, transactions or events.

- C13** - Double click on the empty field and it will populate a dropdown option window. Select either “Yes” or “No” for the disclosure of directors received or become entitled to receive other benefits by reason of contract made by company or related corporation.
- C14** - Double click on the orange cell to populate a calendar window to select the date of signing director’s report. After selecting the date, click “Ok”.

MBRS Malaysian Business Reporting System		Content Page	Toolbox	XBRL Help	Legend
1	<b>Preparation Tool</b>				
2	<b>KFI-FC Disclosure - Directors Report</b>				
3	* denotes mandatory items to be reported				
10	<b>Disclosure on directors report</b>				
11	<b>Director's Report</b>				
12	*Disclosure of Director's Report	[Text block added]			C2
13	*Number of directors signing directors' report	1			C3
14	*Name of first director who signed directors' report	Hashiro Tokoyama			C4
15	*Type of identification of first director who signed director's report	Passport number			C5
16	*Identification number of the first director who signed director's report	123456789			C6
17	Name of second director who signed the director's report				C7
18	Type of identification of second director who signed directors' report				C8
19	Identification number of the second director who signed director's report				C9
20	*Disclosure of status of dividend	Not mentioned			C10
21	*Disclosure of contingent or other liability being enforceable within twelve months after the end of financial year	No			C11
22	*Disclosure of occurrence of any substantial, material or unusual in nature items, transactions or events	No			C12
23	*Disclosure of directors received or become entitled to receive other benefits by reason of contract made by company or related corporation	No			C13
24	*Date of signing director's report	07/09/2017			C14

Figure 238

#### 6.2.2.4.2.2 Disclosure – Statement by Directors

Similar to the disclosure in a typical set of annual financial statements, preparers need to file the disclosure on Statement by Directors in the MBRS Template. Preparers must include the full Statement by Directors and Statutory Declaration in textblock and MUST also fill in the subsequent mandatory fields. However, preparers must note that, if the Statement by Directors are signed by two directors, relevant details of the second signee MUST be provided. Failure to fill in the details of the second signee will prompt a validation error during the generation of XBRL File. Below are a step-by-step guide and illustration of how it should be filled.

- D1** - Double click on the text block data cell on row 12 to populate the “Note Textblock” window. Fill in the Statement by Directors and Statutory Declaration as per the company financial statements and click “Save”. Upon saving, it will show as “[Text block added]” on the cell.

- D2** - Double click on the empty field and it will populate a dropdown option window. Select either "Yes" or "No" for the disclosure of directors opinion that the financial statements or consolidated financial statements are drawn up in accordance with approved accounting standards and reflect true and give true and fair view of financial position and performance of the company and the group. Then, click "Select" to save the selection made.
- D3** - Double click on the empty field and it will populate a dropdown option window. Select either "1" or "2" for the number of directors signing Statement by Directors. After selecting, click on "Select" to save the selection made.
- D4** - Type in the full name of the first director who signed Statement by Directors.
- D5** - Double click on the empty field and it will populate a dropdown option window. Select either "Primarily responsible for financial management of the company" or "Not primarily responsible for financial management of the company" for the disclosure whether the first director is also primarily responsible for financial management of the company.
- D6** - Double click on the empty field and it will populate a dropdown option window. Select the type of identification of the first director who signed Statement by Directors and click "Select" to save the selection made.
- D7** - Type in the identification number of the first director who signed the Statement by Directors. The data typed in must be a string data. This means that no space or symbol should be added in between the data.
- D8** - Type in the full name of the second director who signed Statement by Directors. This field MUST be filled in if "2" was selected at Step D3.
- D9** - Double click on the empty field and it will populate a dropdown option window. Select either "Primarily responsible for financial management of the company" or "Not primarily responsible for financial management of the company" for the disclosure whether the second director is also primarily responsible for financial management of the company. This field MUST be filled in if "2" was selected at Step D3.
- D10** - Double click on the empty field and it will populate a dropdown option window. Select the type of identification of the second director who signed Statement by Directors and click "Select" to save the selection made.
- D11** - Type in the identification number of the second director who signed the Statement by Directors. The data typed in must be a string data. This means that no space or symbol should be added in between the data.
- D12** - Type in the full name of other person primarily responsible for financial management of the company, if any. Leave this field empty if there are no other person primarily responsible for financial management if the company.
- D13** - Double click on the empty field and it will populate a dropdown option window. Select the type of identification of the other person primarily responsible for financial management of the company and click "Select" to save the selection made. This field MUST be filled in only if Step D12 was filled in.
- D14** - Type in the identification number of the other person primarily responsible for financial management of the company. The data typed in must be a string data. This means that no space or symbol should be added in between the data. This field MUST be filled in only if Step D12 was filled in.
- D15** - Double click on the orange cell to populate a calendar window to select the date of signing statement by directors. After selecting the date, click "Ok".

    			
1	Preparation Tool		
2	KFI-FC Disclosure - Statement by directors		
3	* denotes mandatory items to be reported		
10	<b>Disclosure on statement by directors</b>		
11	<b>Statement by Directors</b>		
12	*Disclosure of Statement by Directors	[Text block added]	D1
13	*Disclosure of directors opinion that the financial statements or consolidated financial statements are drawn up in accordance with approved accounting standards and reflect true and give true and fair view of financial position and performance of the company and the group	Yes	D2
14	*Number of directors signing Statement by Directors	1	D3
15	*Name of first director who signed Statement by Directors	Hiroaki Takayama	D4
16	*Disclosure whether the first director is also primarily responsible for financial management of the company	Primarily responsible for financial management of the company	D5
17	*Type of identification of first director who signed Statement by Directors	MyKad	D6
18	*Identification number of the first director who signed Statement by Directors	123456789	D7
19	Name of second director who signed Statement by Directors		D8
20	Disclosure whether the second director is also primarily responsible for financial management of the company		D9
21	Type of identification of second director who signed Statement by Directors		D10
22	Identification number of second director who signed Statement by Directors		D11
23	Name of other person primarily responsible for financial management of the company		D12
24	Type of identification of other person primarily responsible for financial management of the company		D13
25	Identification number of other person primarily responsible for financial management of the company		D14
26	Date of signing statement by directors	07/09/2017	D15

Figure 239

#### 6.2.2.4.2.3 Disclosure – Director’s Business Review

Disclosure on director’s business review is optional under the CA 2016. Hence, it is not made mandatory to be disclosed for filing purposes. However, SSM has made it mandatory for companies to provide their number of employees as of the end of each financial year. Below are a step-by-step guide and illustration on how it should be filled.

- E1** - Double click on the text block data cell to populate the “Note Textblock” window. Fill in the disclosure of statement of directors for business review. Then, click “Save” to save the data filled in. Upon saving, it will show as “[Text block added]” on the cell. Leave this cell empty if there are no disclosure.
- E2** - Double click on the empty field and it will populate a dropdown option window. Select the disclosure of business review either on environment, employees or social and community issues. And click “Select” to save the selection. Leave this cell empty if there are no disclosure.
- E3** - Type in the number of employees as of the current financial year ended. This field MUST be filled in.

1	    		
2	KFI-FC Director business review		
3	* denotes mandatory items to be reported		
10	<b>Disclosure on directors business review</b>		
11	<b>Directors' Business Review</b>		
12	Disclosure of statement by directors for business review		E1
13	Disclosure of business review either on environment, employees or social and community issues		E2
14	<b>Details of company's employees</b>		
15	*Number of employees	12	E3

Figure 240

#### 6.2.2.4.2.4 Disclosure – Auditor's Report to Members

Disclosure on auditor's report is mandatory if the company's financial statements is audited. Hence, if the preparer has selected "Audited" as the disclosure of audit status while filling in the "Filing Information", the mandatory fields MUST be filled as shown in the figure below. A copy of signed Audited Report MUST be attached on mPortal during the FS filing submission to SSM on mPortal.

- F1** - Double click on the text block data cell to populate the "Note Textblock" window. Fill in the disclosure of auditor's report to members as per the company financial statements and click "Save". Upon saving, it will show as "[Text block added]" on the cell.
- F2** - Double click on the empty field and it will populate a dropdown option window. Select the type of auditor's opinion. Then, click "Select" to save the selection made.
- F3** - Double click on the orange cell to populate a calendar window to select the date of signing auditor's report. After selecting the date, click "Ok".
- F4** - Type in the license number of auditor. Insert only the first four digit from the full auditor's license number. For example, 0981/99/88(J/PH).
- F5** - Type in the full name of auditor signing the report.
- F6** - Type in the registration number of audit firm. Insert only the audit firm's four digit number from the full audit firm's number. For example, AF 0601.
- F7** - Type in the name of audit firm.
- F8** - Type in the first address line of the audit firm.
- F9** - Type in the second address line of the audit firm, if applicable.
- F10** - Type in the third address line of the audit firm, if applicable.
- F11** - Type in the postcode of the audit firm's address. Data typed in MUST be number data. It can be validated as an error if this cell contains anything other than numbers.
- F12** - Type in the town the audit firm is situated in.
- F13** - Double click on the empty field and it will populate a dropdown option window. Select the state. Then, click "Select" to save the selection made.

    			
1	Malaysian Business Reporting System Preparation Tool		
2	KFI-FC Disclosure - Auditors report to members		
3	* denotes mandatory items to be reported		
10	<b>Disclosure on auditors report to members</b>		
11	<b>Auditor's report</b>		
12	Disclosure of auditor's report to members		
13	*Type of auditor's opinion	Unmodified opinion	F1
14	*Date of signing auditor's report	07/09/2017	F2
15	<b>Auditors information</b>		F3
16	<b>Details of auditors signing report</b>		
17	*License number of auditor	0981	F4
18	Name of auditor signing report	Patty Kim	F5
19	<b>Details of audit firm</b>		
20	*Registration number of audit firm	AF0601	F6
21	Name of audit firm	Crown PLT	F7
22	<b>Detailed address of audit firm</b>		
23	*Address line 1	Crown Tower	F8
24	Address line 2	Crown Road	F9
25	Address line 3	Crown Area	F10
26	*Postcode	12345	F11
27	*Town	Petaling Jaya	F12
28	*State	SELANGOR	F13
31			

◀ ▶ ... StatOfDirectors DirectorsBussRev **AuditReport** SOFP

Figure 241

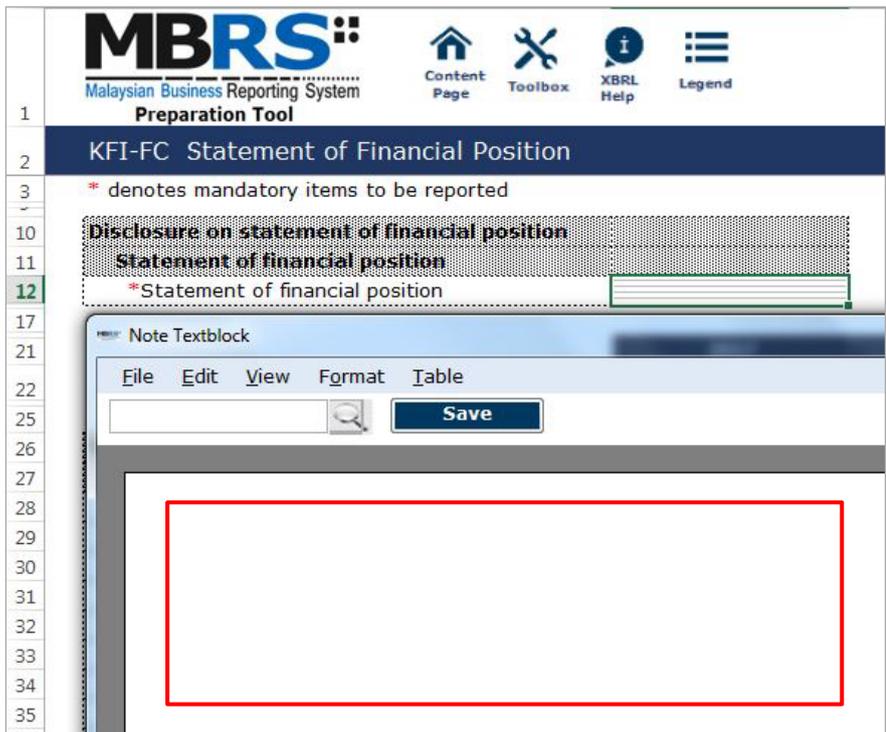
### 6.2.2.4.3 Statements

For KFI filing submission, only key financial indicators of SOFP, SOPL and SOCF will need to be prepared. Below are the step-by-step guide and illustrations on how to prepare the statements.

#### 6.2.2.4.3.1 Statement of Financial Position

Fill in the mandatory fields. Below is an illustration of a completed Statement of Financial Position ("SOFP").

- G1** - Double click on the text block data cell to populate the "Note Textblock" window. Fill in the full statement of financial position as per the company financial statements and click "Save". Upon saving, it will show as "[Text block added]" on the cell.



G1

Figure 242

- G2 - For fields that are denoted as mandatory, a figure MUST be filled in these fields. Hence, if there are no figure to be disclosed by the company for these concepts, type in zero ("0") into the cell.
- G3 - For non-mandatory fields, if there are no figures to be disclosed, preparers may leave these fields empty.

	2017 MYR'Actuals	2016 MYR'Actuals
<b>Details of financial position</b>		
<b>Statement of financial position</b>		
*Total non-current assets	20,297.00	2,274.00
*Total current assets	721,429.00	1,045,092.00
*Total assets	741,726.00	1,047,366.00
*Head office account	83,834.00	42,561.00
*Other reserves	0.00	0.00
*Total equity	83,834.00	42,561.00
Total non-current liabilities	6,148.00	0.00
*Total current liabilities	651,744.00	1,004,805.00
*Total liabilities	657,892.00	1,004,805.00
*Total equity and liabilities	741,726.00	1,047,366.00

G2

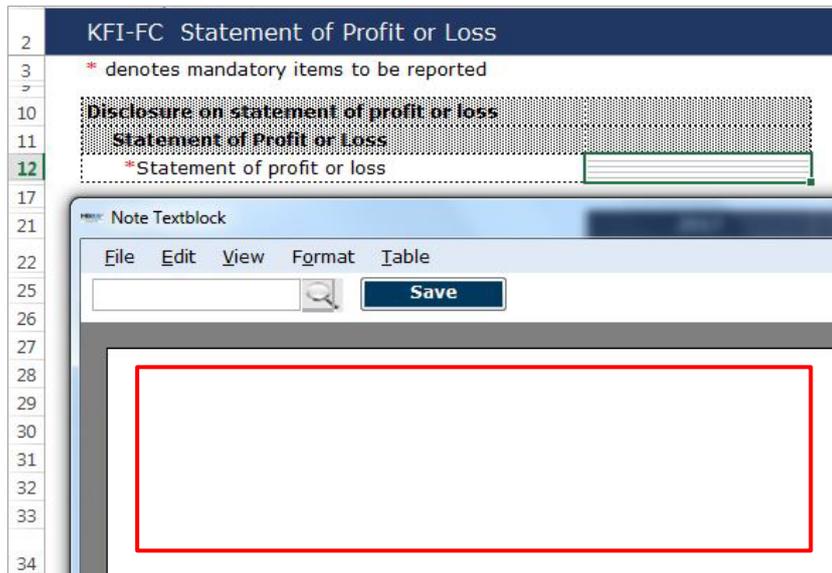
G3

Figure 243

### 6.2.2.4.3.2 Statement of Profit or Loss

Fill in the mandatory fields. Below is an illustration of a completed Statement of Profit or Loss ("SOPL").

- H1 - Double click on the text block data cell to populate the "Note Textblock" window. Fill in the full statement of profit or loss as per the company financial statements and click "Save". Upon saving, it will show as "[Text block added]" on the cell.



H1

Figure 244

- H2 - For fields that are denoted as mandatory, a figure MUST be filled in these fields. Hence, if there are no figure to be disclosed by the company for these concepts, type in zero ("0") into the cell.
- H3 - For non-mandatory fields, if there are no figures to be disclosed, preparers may leave these fields empty.

    		
KFI-FC Statement of Profit or Loss		
* denotes mandatory items to be reported		
Disclosure on statement of profit or loss		
Statement of Profit or Loss		
*Statement of profit or loss		[Text block added]
	2017	2016
	MYR'Actuals	MYR'Actuals
Details of profit or loss		
Statement of profit or loss		
*Total revenue	1,789,853.00:	1,785,227.00:
*Total expenditure	(1,710,462.00):	(1,700,820.00):
*Total profit (loss) before tax	79,391.00:	84,407.00:
*Total profit (loss) after tax	41,273.00:	19,285.00:
Net dividend		
Profit (loss), attributable to owners of parent		
Profit (loss), attributable to non-controlling interests		

H2

H3

Figure 245

### 6.2.2.4.3.3 Statement of Cash Flows

Fill in the mandatory fields. Below is an illustration of a completed Statement of Cash Flow ("SOCF").

- 11 - Double click on the text block data cell to populate the "Note Textblock" window. Fill in the full statement of cash flows as per the company financial statements and click "Save". Upon saving, it will show as "[Text block added]" on the cell.

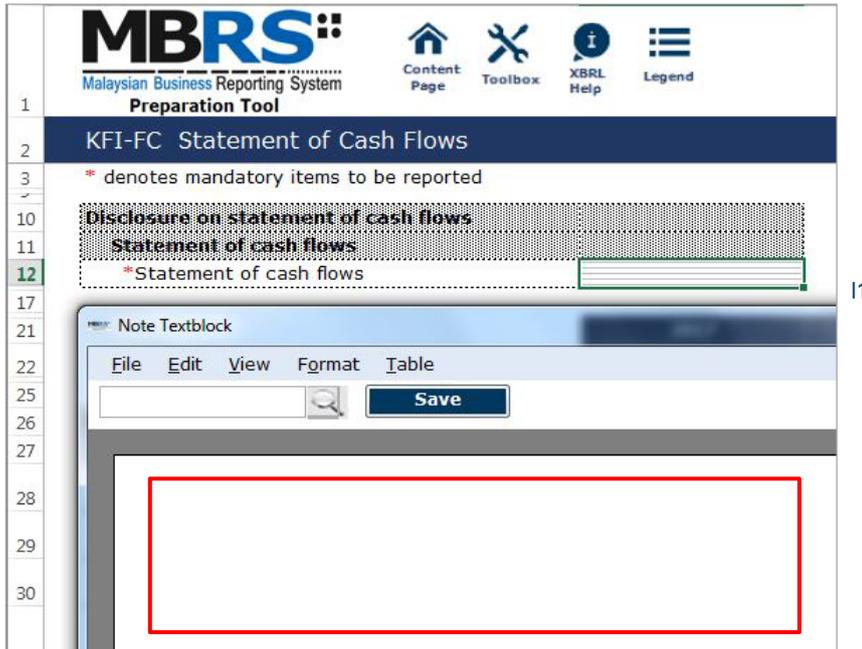


Figure 246

- 12 - For fields that are denoted as mandatory, a figure MUST be filled in these fields. Hence, if there are no figure to be disclosed by the company for these concepts, type in zero ("0") into the cell.

KFI-FC Statement of Cash Flows		2017	2016
		MYR'Actuals	MYR'Actuals
<b>Disclosure on statement of cash flows</b>			
<b>Statement of cash flows</b>			
*Statement of cash flows			
<b>Details of cash flows</b>			
<b>Statement of cash flows</b>			
*Net cash flows from (used in) operating activities	(160,351.00)	661,521.00	
*Net cash flows from (used in) investing activities	(9,930.00)	(2,924.00)	
*Net cash flows from (used in) financing activities	(500.00)	0.00	
*Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	(170,781.00)	658,597.00	
<b>Effect of exchange rate changes on cash and cash equivalents</b>			
*Effect of exchange rate changes on cash and cash equivalents	0.00	0.00	
*Net increase (decrease) in cash and cash equivalents	(170,781.00)	658,597.00	
*Cash and cash equivalents at beginning of period	662,293.00	3,696.00	
*Cash and cash equivalents at end of period	491,512.00	662,293.00	

Figure 247

6.2.2.4.4 Notes

- J1 - Double click on the text block data cell to populate the "Note Textblock" window. Fill in the disclosure of changes in equity as per the company financial statements and click "Save". Upon saving, it will show as "[Text block added]" on the cell. This is a mandatory field.
- J2 - Double click on the text block data cell to populate the "Note Textblock" window. Fill in the disclosure of corporate information as per the company financial statements and click "Save". Upon saving, it will show as "[Text block added]" on the cell. This is a non-mandatory field.
- J3 - Double click on the text block data cell to populate the "Note Textblock" window. Fill in the disclosure of significant accounting policies as per the company financial statements and click "Save". Upon saving, it will show as "[Text block added]" on the cell. This is a mandatory field.
- J4 - Double click on the text block data cell to populate the "Note Textblock" window. Fill in the disclosure of changes in accounting policies, accounting estimates and errors as per the company financial statements and click "Save". Upon saving, it will show as "[Text block added]" on the cell. This is a non-mandatory field.
- J5 - Double click on the text block data cell to populate the "Note Textblock" window. Fill in the disclosure of notes and other explanatory information as per the company financial statements and click "Save". Upon saving, it will show as "[Text block added]" on the cell. This is a mandatory field.

1	    		
2	<b>KFI-FC Notes</b>		
3	* denotes mandatory items to be reported		
10	<b>Disclosure on notes and other disclosures</b>		
11	<b>Disclosure of notes and other explanatory information</b>		
12	*Disclosure of changes in equity	[Text block added]	J1
13	Disclosure of corporate information	[Text block added]	J2
14	*Disclosure of significant accounting policies	[Text block added]	J3
15	Disclosure of changes in accounting policies, accounting estimates and errors		J4
16	*Disclosure of notes and other explanatory information	[Text block added]	J5
10	<span>←</span> <span>→</span> ... AuditReport   SOFP   SOIE   SOCF   <b>Notes</b> <span>+</span> <span>:</span> <span>←</span>		

Figure 248

### 6.3 Validation and Rectification of Errors

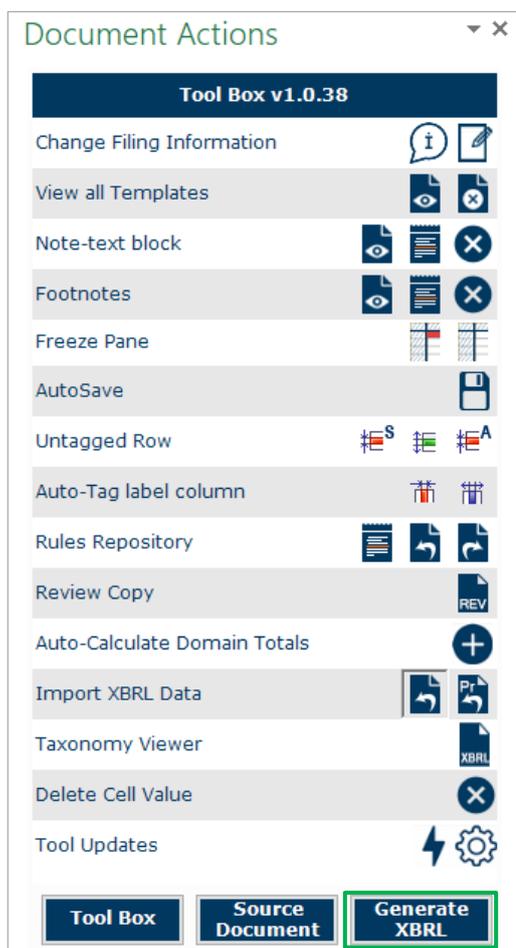
After preparers have completed filling in the required financial information into the MBRS Template, the MBRS Template will need to be validated for accuracy. It will be validated against a set of business rules that have been pre-set within the mTool. Despite the availability of system validations, the responsibility of ensuring the accuracy of each MBRS Template lies with the preparer and the person responsible for filing submission, as system validations can only provide a limited extent of assurance.

Validations can be done offline using the mTool. A system validation within the mTool will result in either "Errors" or "Warnings".

- Errors – Errors are data which are validated as incorrect that MUST be rectified before generating an XBRL File.
- Warnings - Warnings highlight to the preparers, areas where XBRL data may contain errors. If the XBRL data contains an error, please rectify the error immediately. However, if it is confirmed that the XBRL data is correct, users may ignore these warning errors without any changes required.

Below are a step-by-step guide and illustrations on how to validate and rectify errors.

- X1 - Click "Generate XBRL" in the lower panel of the "Document Actions" panel on the right. This will prompt a window asking preparers if they wish for a XBRL File to be generated. Click "Yes" to generate XBRL File.



X1

Figure 249

A Message Window will be prompted indicating that the initialisation and generation process is underway. In generating the XBRL File, the system validation process will prompt any of the following two results;

- With Validation Errors - If there are validation errors to be rectified, the system will populate the resulting validation results in the Toolbox Pane.
- No Validation Errors - If there are no validation errors to be rectified, the system will populate a "Save XBRL Document" window.

If there are validation errors, the results will be populated in the "Toolbox" pane on the right.

X2 - Click "Detach" to view detailed information on the validation results in a new Window.

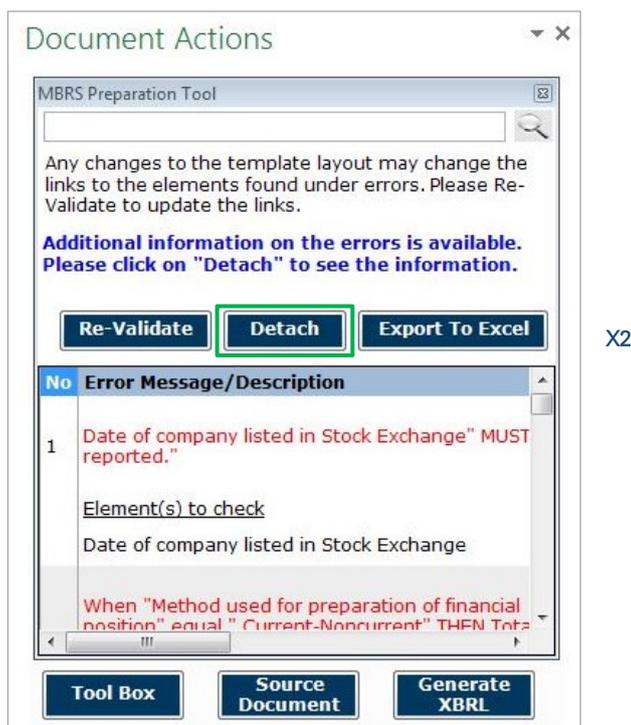


Figure 250

- X3 - Error message or description is written in red.
- X4 - Double click on the element to navigate to the error in the template. It will direct the preparers to the tabs relevant to the error/warning noted.
- X5 - The "Error Section" column refers to the template name relevant to the error/warning noted.
- X6 - This refers to the error classification. It will only be either "Error" or "Warning".

No	Error Message/Description	Error Section	Error ID	Error
1	<b>Date of company listed in Stock Exchange MUST be reported.</b> <u>Element(s) to check</u> Date of company listed in Stock Exchange	Disclosure - Involvement in Stock Exchange	Mandatory-fs-mfrs-0	Warning
2	<b>When "Method used for preparation of financial position" equal " Current-Noncurrent" THEN Total biological assets = Noncurrent biological assets + Current biological assets"</b> <u>Element(s) to check</u> Method used for preparing Statement of Financial Position (Date: 01/08/2016 to 31/07/2017) = Current-Noncurrent Biological assets (Date: 31/07/2017) = 0.00 Biological assets (Date: 31/07/2017) = 0.00	Scope of filing Statement of financial position, by current/non-current method Statement of financial position, by current/non-current method	Mandatory-fs-mfrs-1	Error
3	<b>Type of exchange on which company is listed MUST be reported.</b> <u>Element(s) to check</u> Type of exchange on which company is listed	Disclosure - Involvement in Stock Exchange	Mandatory-fs-mfrs-4	Warning

Figure 251

### 6.4 Generation of XBRL File

Once the preparation of MBRS Template is complete and all validation errors are resolved and outcomes revalidated, users may re-click "Generate XBRL". A Message Window will be prompted asking preparers if they wish for the XBRL File to be re-generated. Click "Yes" to re-generate XBRL File.

If the remaining error prompts are warning validations and not error validations, the system will allow the generation and saving of the XBRL File.

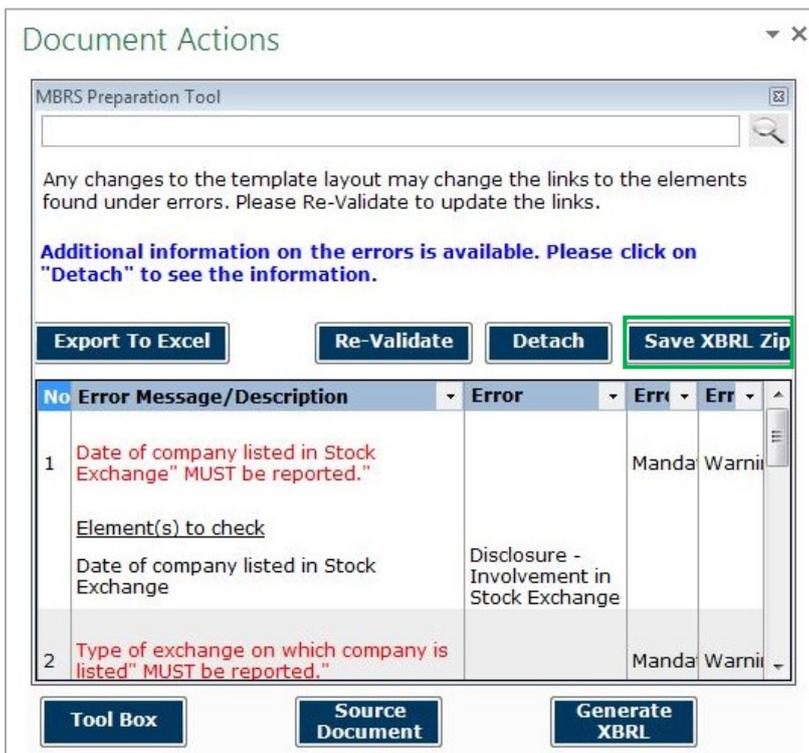


Figure 252

Preparers must note that regardless of whether an XBRL data is correct or incorrect in a warning validation, the system will still allow the generation and saving of an XBRL File - as warning validations are prompted to alert users on possible and not conclusive incorrect data. Hence, manual validation of data is still necessary to avoid erroneous submissions. Preparers may then proceed to click "Save XBRL Zip".

The mTool will generate a zip folder containing the XML version of the MBRS Template as shown in Figure 253.

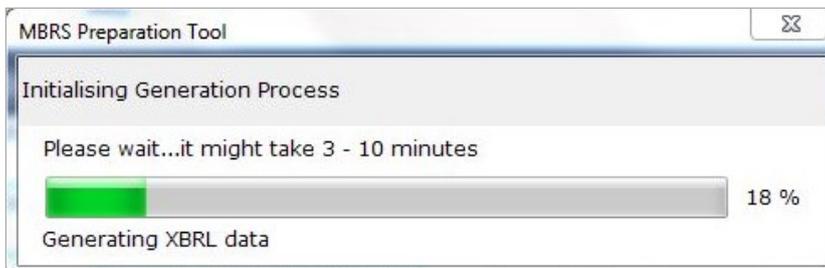


Figure 253

It will further prompt a "Save XBRL Document" window. Preparers MUST save this zip folder as it will be used for submission at the MBRS Portal.

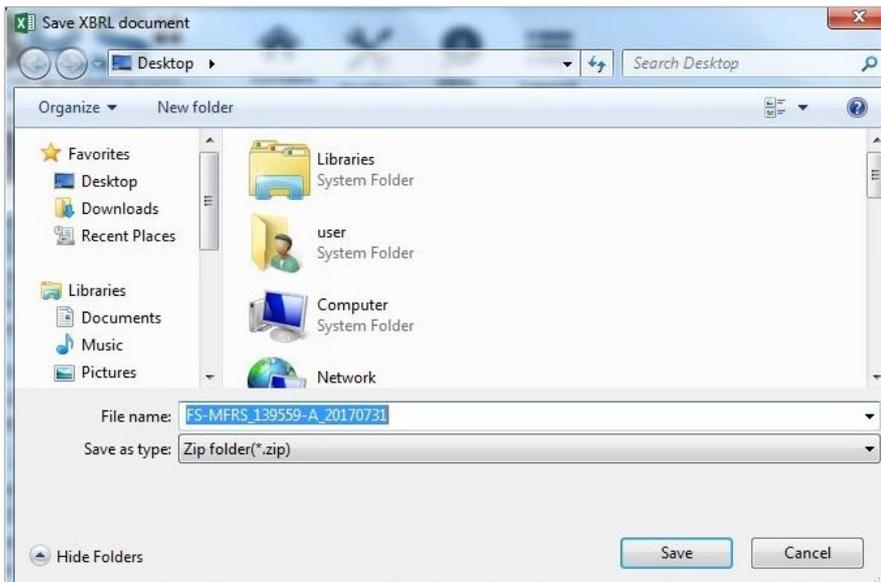


Figure 254

A Message Window will then be prompted with a message notifying users that XBRL File has been generated successfully. Click “Ok” and it will return to the excel MBRS Template.

### 6.5 Filing Submission of XBRL File to SSM

The filing submission of the XBRL File to SSM will need to be done at the MBRS Portal. Below are a step-by-step guide (Steps Y1 to Y18) and illustrations for the filing submission of XBRL File to SSM.

- Y1 - Go to [SSM Services Portal](#) to access the MBRS Portal. Click “Sign In” and it will direct to MBRS Portal Login page.

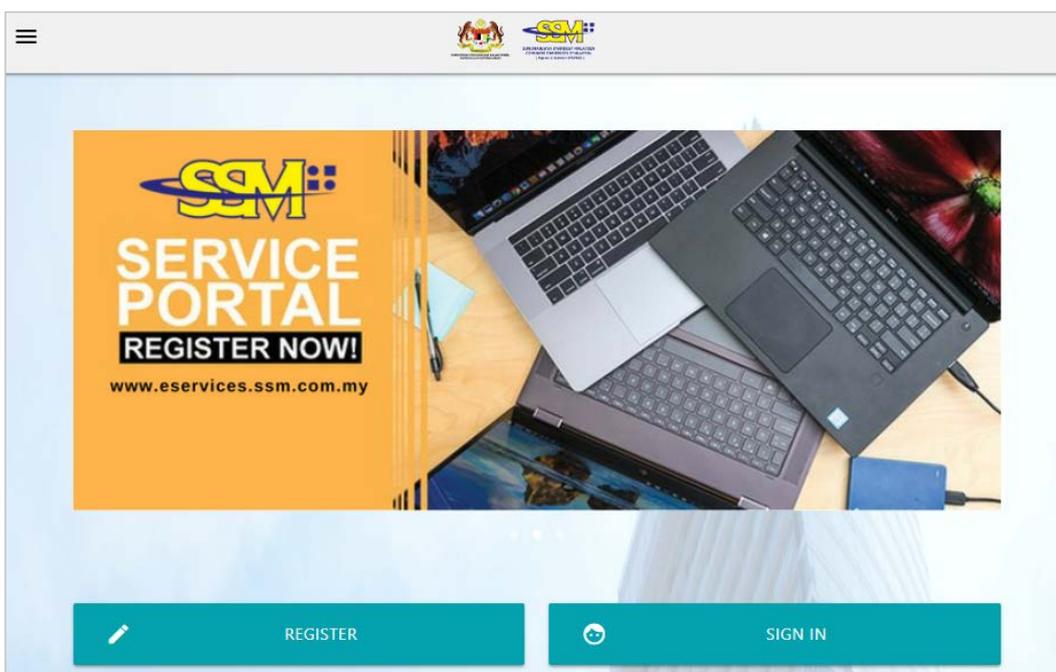


Figure 255

Y1

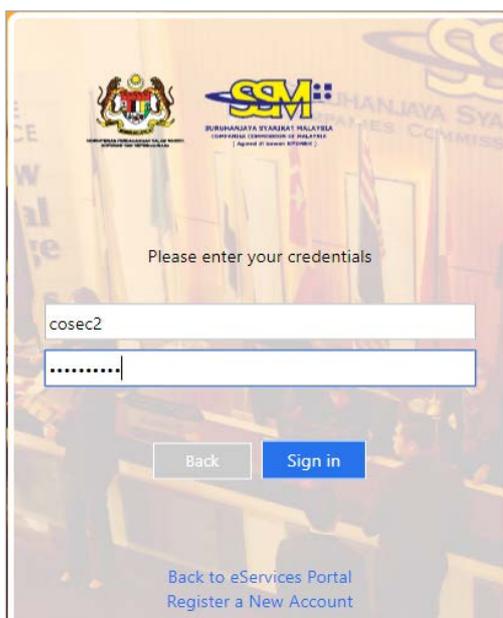
Y2 - Click "Public Login".



Y2

Figure 256

Y3 - Fill in the required login credentials. Then, click "Sign In".



Y3

Figure 257

After logging in, it will land on MBRS Portal Dashboard as shown in Figure 258. For first time logins, users will need to assign roles to themselves. A user can have multiple roles such as the "Company Secretary (Lodger)" role and the "Company Secretary Assistant (Maker)" simultaneously. The Maker role must be associated with the Lodger role to be able to upload any filing in relation to its company. Please refer to the *MBRS Portal User Manual* for further information on the "User Role Assignment" and "User Association".

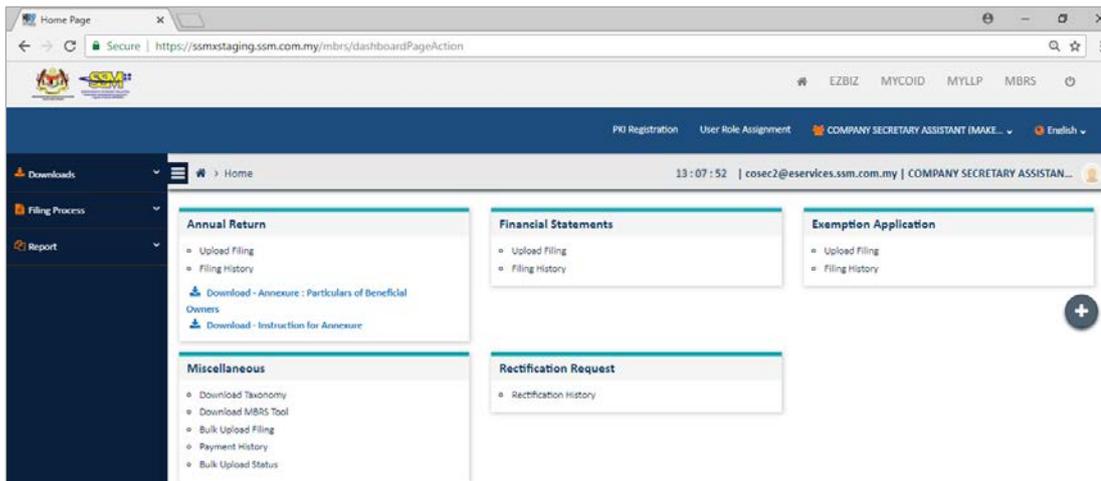


Figure 258

To start upload filing, the user role must be "Company Secretary Assistant (Maker)". Below is the step-by-step guide to upload FS filing.

- Y4 - Ensure that the current role is the "Company Secretary Assistant (Maker)" to upload filing.



Figure 259

- Y5 - Click "Filing Process" on the left pane to dropdown the "Upload Filing" button. Then, click "Upload Filing" to go to the Upload Filing Page.

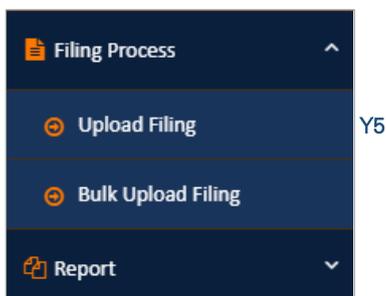


Figure 260

- Y6 - Alternatively, users may click "Upload Filing" under Financial Statements section on the dashboard.

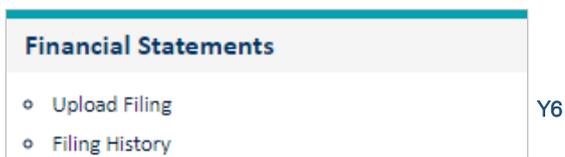


Figure 261

- Y7 - Select Company by typing in the full name of the company or company registration number to search for the company name. Then, select the type of submission.
- Y8 - Upload the XBRL File. Click on the "Choose File" button and choose the XBRL File (zip file) that was saved after the preparation of the MBRs Template using mTool.
- Y9 - Upload the required supporting documents. Click on the "Choose File" button and choose PDF version of Auditors Report.

- Y10 - Upload the required supporting documents. Click on the “Choose File” button and choose PDF version of Statutory Declaration and FS.
- Y11 - Click “Submit” to upload filing.

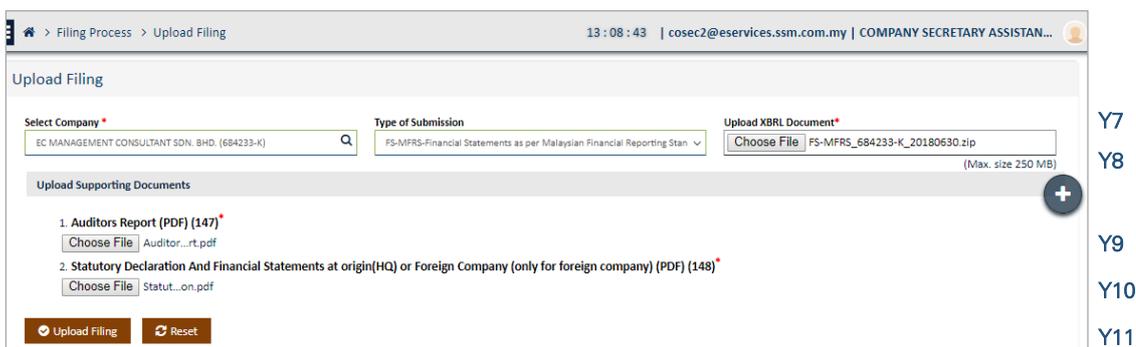


Figure 262

A green window notification will be prompted once filing is successfully uploaded for validation together with its filing reference number as shown in Figure 263.



Figure 263

Users may check on the successfully uploaded filing through the “Filing History” function. Below is the step-by-step guide and illustrations on how to check on the uploaded filing.

- Y12 - Click “Report” on the left pane to dropdown to the “Filing History” button. Then, click “Filing History” to go to the Filing History Page.

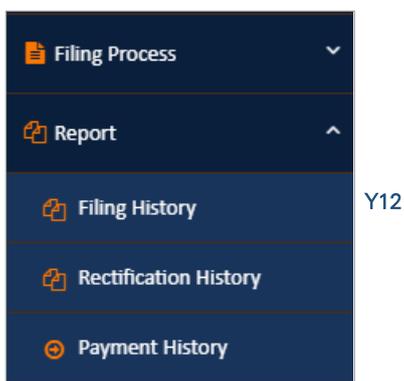


Figure 264

- Y13 - Alternatively, users may click “Filing History” under Financial Statements section on the dashboard.

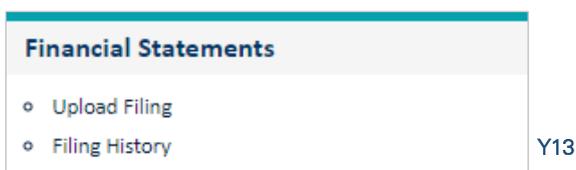


Figure 265

- Y14 - Select the type of submission. For example, select “Financial Statements as per Malaysian Private Entities Reporting Standards”.
- Y15 - Select the start date of the filing uploaded. Users may leave the date as per the present date or change it to before or equal to the date of filing uploaded by clicking on the calendar function.
- Y16 - Click “Search” to search for filing history. It will then generate the list of filing history below the search area.
- Y17 - Click on the expand button to expand view of the list of filing history.

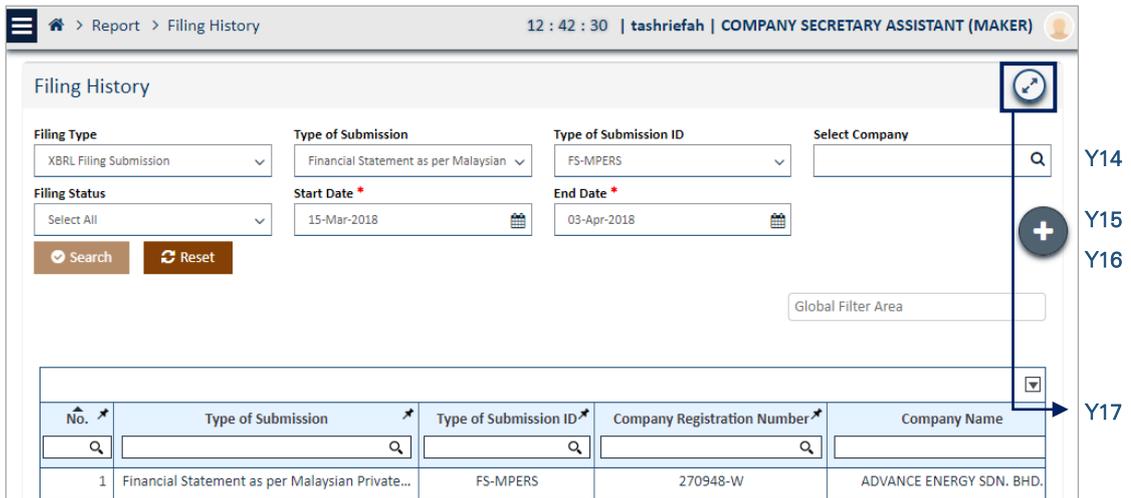


Figure 266

- Y18 - After expanding, scroll to the right and click on the eye icon in the “View Report” column to view the filing uploaded. It will generate the report in a new tab, in the same window.
- Y19 - To return to the initial filing history page, click on the shrink button.

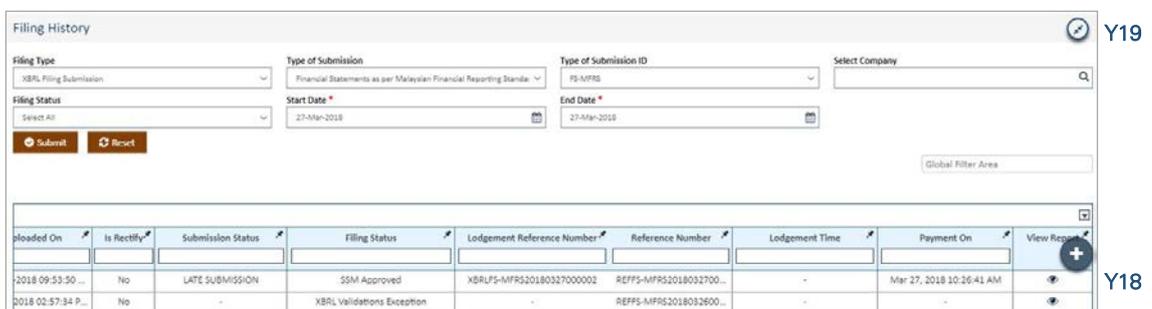


Figure 267

The uploaded filing is now required to be approved by the Company Secretary (Lodger). If the user is both the Maker and the Lodger, the user may now switch roles from Maker to Lodger. Below is a step-by-step guide (Steps Z1 to Z19) and illustrations on how to approve filing by the Lodger.

- Z1 - Hover mouse icon to User Role to change role and select “Company Secretary (Lodger)”.

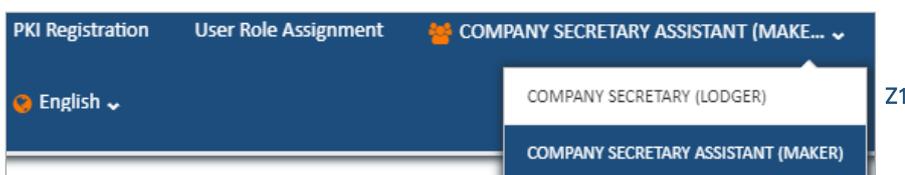


Figure 268

Z2 - Ensure that the current role is the "Company Secretary (Lodger)" to approve filing.



Figure 269

Z3 - Click "Administrator" on the left pane to dropdown the "Approval Management" button. Then, click "Approval Management".

Z4 - Click on the "Filing Approval" to go to the Filing Approval page.

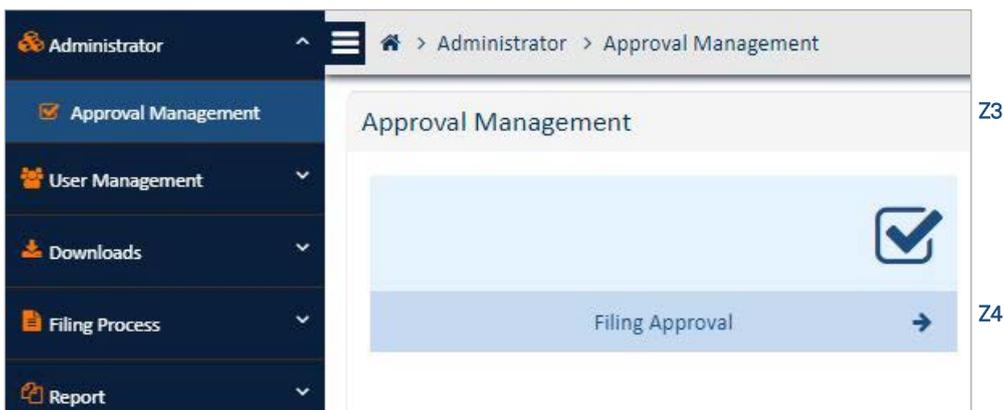


Figure 270

Z5 - Alternatively, users may click "Filing Approval" under Financial Statements section on the dashboard.

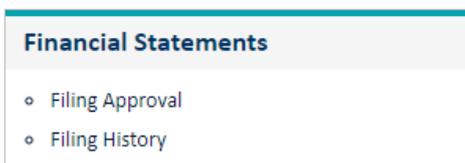


Figure 271

Z6 - Click on the expand button to expand view of the list of filing approval.

Z7 - Filing submission to be approved by Lodger will be stated as "Verify-Entity" in the "Filing Status" column.

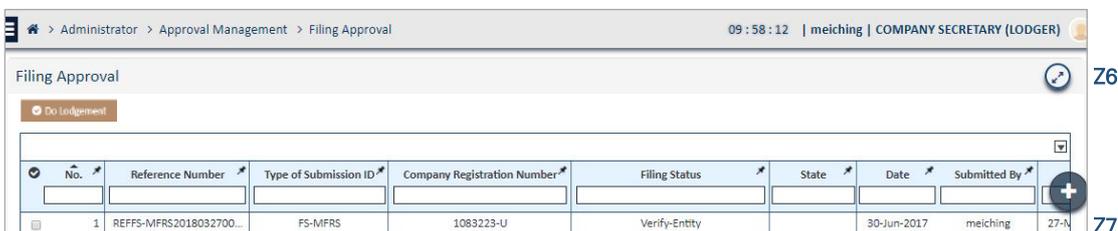


Figure 272

Z8 - After expanding, scroll to the right and click on the eye icon in the "Action" column to approve the filing. It will generate the report in a new tab, in the same window.

er	Type of Submission ID	Company Registration Number	Filing Status	State	Date	Submitted By	Submitted On	Is Assigned	Approver Officer	Action
700.	FS-MFRS	1083223-U	Verify-Entity		30-Jun-2017	meiching	27-Mar-2018 09:57:18...	No		

Z8

Figure 273

Z9 - If the Lodger would like to save a PDF version of the filing, click the “Download PDF” button. It will generate a PDF version of the filing in a new tab and Lodger may save the PDF version generated.

Z10 - Click “Approve” to approve the filing submission. Then, it will populate a “Confirmation Box”.

Z9

Z10

Figure 274

Z11 - Fill in the “Approve Comment” box.

Z12 - Click “Ok” to approve the filing submission.

**Confirmation Box**

**Approve**

**Approve Comment**

I confirm that the facts and information stated in this document are true and to the best of my knowledge.

Z11

Z12

Figure 275

After clicking “Ok”, it will populate the “Digital Signing” window. Before a Lodger can digitally sign any filing submission, the Lodger must have already registered and activated their Digital Signature with DigiCert. Refer to *MBRS Portal User Manual* for further information on digital signature registration and activation.

Z13 - Fill in Lodger’s digital signing “User ID” and “PIN”.

Z14 - Click “Ok” to digitally sign the filing submission.

**Digital Signing**

**ID \***

**PIN \***

Z13

Z14

Figure 276

Z15 - A green window notification will be prompted once digital signing is successful.

Z16 - The filing status for the submission will be shown as "Payment Pending".

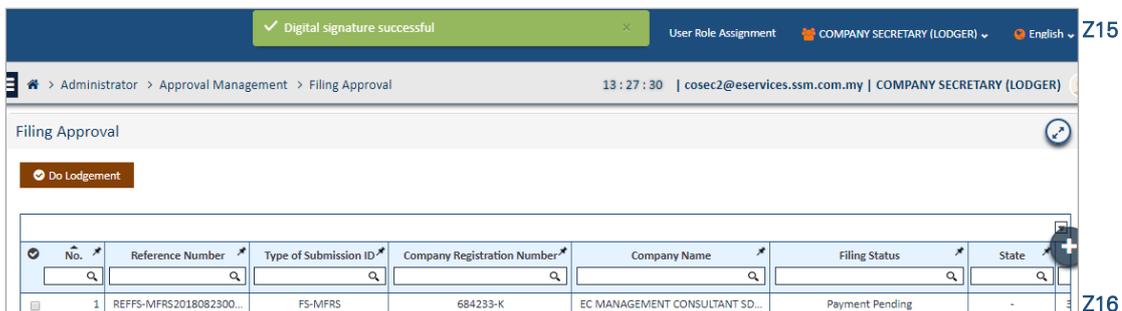


Figure 277

Z17 - Click the checkbox for lodgement.

Z18 - Click "Do Lodgement" to proceed with payment as the last step of filing approval. Then, "Lodgement Summary" window will be populated.

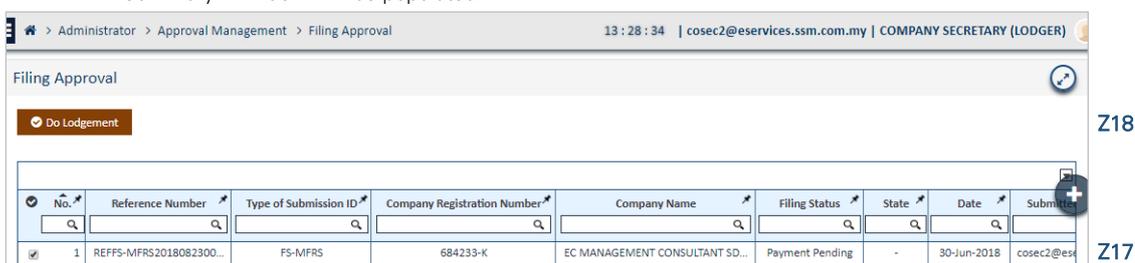


Figure 278

Z19 - Select the address type. The address will be used to address the official receipt after the payment is successful.

Z20 - Then, click "Ok" to proceed with payment.

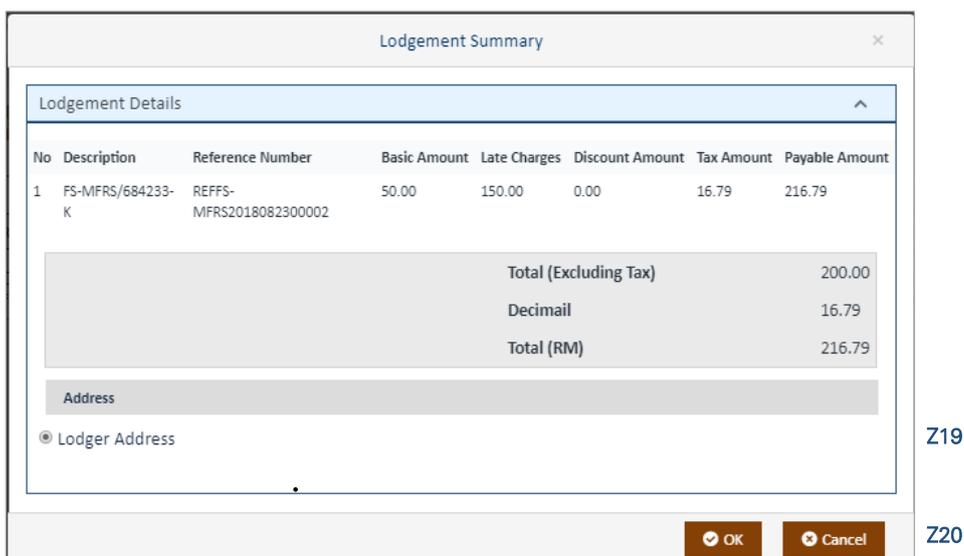


Figure 279

A payment page will be populated in a new tab showing payment details as shown in Figure 280. Lodger is now required to pay for the lodgement as the final step in the lodgement process.

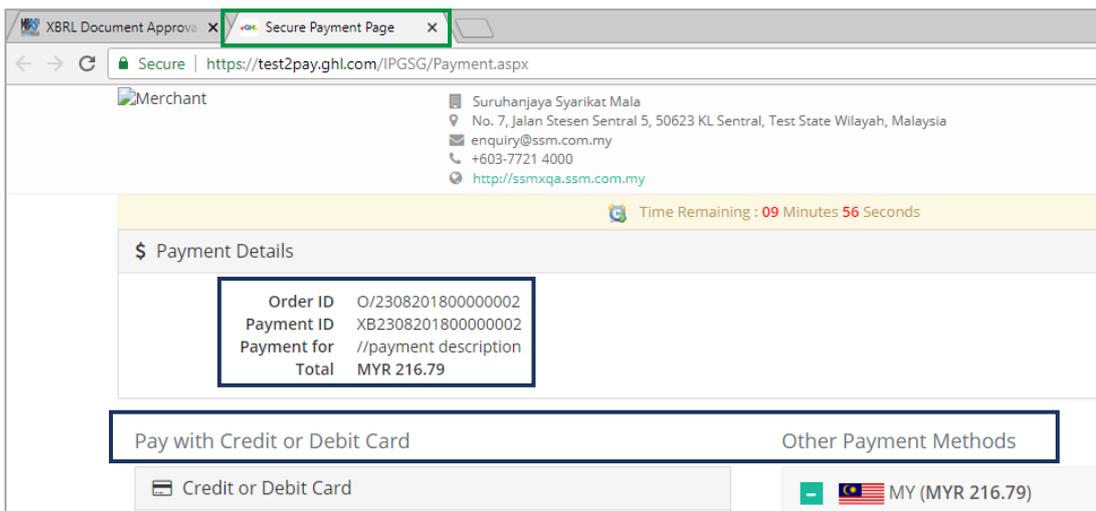


Figure 280

Once payment is successful, an “Official Receipt” will be generated in PDF version as shown in Figure 281. It can be downloaded or printed. Lodgers are advised to save the official receipt for reference purposes.

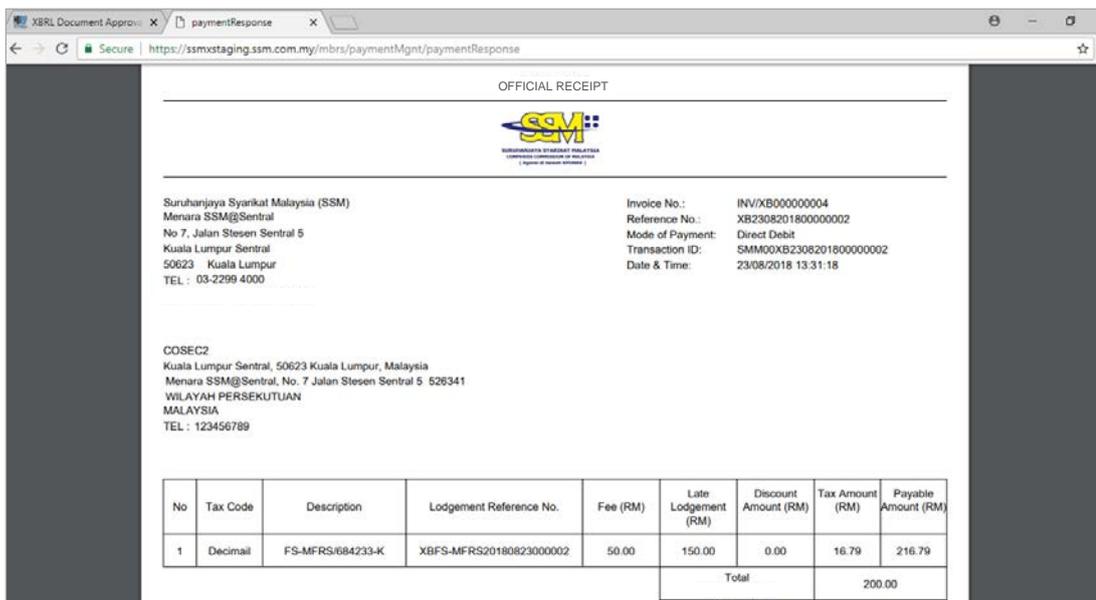


Figure 281

After payment is successful and an official receipt has been generated, the lodgement process with SSM is now complete. Lodgers may repeat Steps Y12 to Y19 to check on filing history and status.



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