



MALAYSIAN BUSINESS REPORTING SYSTEM (MBRS)

USER MANUAL MBRS PREPARATION TOOL (mTool) FINANCIAL STATEMENTS

Table of Contents

1	Introduction to the MBRS preparation tool (mTool).....	5
1.1	Type of submission	5
2	Acronyms and Abbreviation	7
3	Get Started	8
3.2	Preparation flow	10
3.2.1	Use Create Filing button to create a new set of XBRL file for Financial Statements.	10
4	Use Edit Filing button to open an existing set of XBRL file for Financial Statements (.zip format)	10
4.1	Create a new set of XBRL file	11
4.2	Open an existing XBRL File	12
4.3	Open a previously saved XBRL file in new installer.....	16
5	Template Interface and Navigation.....	18
5.1	User Menu	18
5.1.1	Home.....	18
5.1.2	Tool Box.....	18
5.1.3	Help	19
5.2	Content Page	23
5.3	Elements of templates	24
5.3.1	Template of primary financial statements.....	24
5.3.2	Template of disclosure notes.....	26
5.4	Switch view between Key Financial Indicators (KFI) and Full Set of Financial Statements	26
5.4.1	Switch view by using the “Change Filing Information”	27
5.4.2	Switch View function.....	27
5.5	Linking primary statements with notes.....	29
5.5.1	Linking between primary statements and notes.....	29
6	Customise the MBRS templates.....	31
6.1	Edit answers to Filing Information Questions.....	31
6.2	Templates	33

7	Get Templates Filled	34
7.1	Import source document	34
7.2	Auto Tag	36
7.2.1	Basic Auto Tag.....	37
7.2.2	Selective Auto Tag	40
7.2.3	Overwrite Values for Auto Tag.....	43
7.3	Drag-and-drop	44
7.3.1	Drag-and-drop by row.....	44
7.3.2	Drag-and-drop for single row	44
7.3.3	Drag-and-drop for multiple rows	44
7.3.4	Aggregate/Overwrite values for drag-and-drop.....	45
7.3.5	Drag-and-drop by cell	46
7.4	Import prior year figures	47
7.5	Manual entry	48
7.6	Typed dimensional tables	48
7.6.1	Add/delete typed classes:.....	48
8	Validate and Save XBRL File	50
8.1	Validate	50
8.2	Save XBRL file	53
8.2.1	Save Review copy	53
8.2.2	Save XBRL file	55
9	Tool Box Functions and Features	58
9.1	Toolbox.....	60
9.2	Source Document.....	60
9.3	Generate XBRL file	60
9.4	Template.....	61
9.4.1	View templates.....	61
9.4.2	Clear template data.....	62
9.5	Note- text block	62
9.5.1	View/edit.....	62

9.5.2	Delete text block	63
9.6	Footnotes	64
9.6.1	Create	64
9.6.2	View/edit footnote.....	66
9.6.3	Delete selected footnote.....	67
9.7	Freeze Pane.....	67
9.8	Auto Save	69
9.9	Hide/show untagged rows	70
9.9.1	Hide All	70
9.9.2	Hide Selected	71
9.9.3	Un-Hide	72
9.10	Auto tag label column.....	72
9.10.1	Show	72
9.10.2	Hide	74
9.11	Rules Repository	75
9.11.1	View/edit.....	76
9.11.2	Import.....	77
9.11.3	Export	79
9.12	Review copy	79
9.13	Auto-Calculate Domain Totals.....	80
9.14	Import XBRL data	81
9.15	Taxonomy viewer.....	82
9.16	Delete cell value	84
9.17	Tool Updates	85

1 Introduction to the MBRS preparation tool (mTool)

As part of the SSM XBRL initiative, SSM has made available MBRS Preparation Tool (mTool) to enable companies to prepare a full set of Financial Statements and Key Financial Indicators in line with the MBRS filing requirements and SSM Taxonomy (SSMxT).

MBRS templates have been designed to reflect the presentation of these financial statements as far as possible, and in facilitating the preparation of these statements in XBRL. In addition, several key features of MBRS preparation tool are provided to facilitate the ease of preparing XBRL financial statements.

This user manual covers the various functions and features of the mTool. The chapters are organized in accordance with the steps of how companies usually prepare a set of Financial Statements in XBRL format.

1.1 Type of submission

No.	Entry Point	Type of submission
1.	FS-MFRS	Financial Statements - Malaysian Financial Reporting Standards (MFRS)
2.	FS-MPERS	Financial Statements - Malaysian Private Entities Reporting Standards (MPERS)
3.	FS-CLBG	Financial Statements - Companies Limited by Guarantee (CLBG)
4.	#FS-FC	Financial Statements - Foreign Company
5.	FS-EPC	Financial Statements - Exempt Private Companies

No.	Entry Point	Type of submission
6.	*KFI-MFRS	Key Financial Indicators - Malaysian Financial Reporting Standards (MFRS)
7.	*KFI-MPERS	Key Financial Indicators - Malaysian Private Entities Reporting Standards (MPERS)
8.	*KFI-CLBG	Key Financial Indicators - Companies Limited by Guarantee (CLBG)
9.	*KFI-FC	Key Financial Indicators - Foreign Company

Companies are allowed to submit FS-FC once granted approval for the Application to waive lodgment of financial statements by foreign company (EA3) from SSM.

** Companies are allowed to submit Key Financial Indicator (KFI) once granted approval for the Application for exemption from filing financial statements in full XBRL format (EA2) from SSM.*

2 Acronyms and Abbreviation

The following table provides the expansion of various terms used in the user manual:

Acronym/Abbreviation	Expansion
MBRS	Malaysian Business Reporting Standards
FS	Financial Statements
KFI	Key Financial Indicators
XBRL	eXtensible Business Reporting Language
mTool	MBRS Preparation Tool
XBRL file	Instance document (XML file) generated from MBRS Preparation Tool (mTool)
MBRS template	Excel template used by preparer to fill in the disclosures according to respective entry points

3 Get Started

3.1 Introduction page

After mTool is installed, a shortcut icon is displayed on your desktop as shown in Figure 1.



Figure 1

To launch the mTool, double click on the shortcut created on the desktop. The introduction page is displayed as shown in Figure 2.



Figure 2

In the upper center of the introduction page, there are four buttons for you to begin preparation as shown in Figure 3, 4, 5, and 6

Create Filing: To create a new or fresh set of XBRL Financial Statements.



Figure 3

Edit Filing: To open a previously saved XBRL financial statements to either edit or load prior year data.



Figure 4

mTool Version Check: To check for latest mTool version.



Figure 5

Proxy Settings: To check for configuration setting in mTool.



Figure 6

3.2 Preparation flow

There are two ways to start the preparation of XBRL file as shown in Figure 7 and 8:

3.2.1 Use Create Filing button to create a new set of XBRL file for Financial Statements.

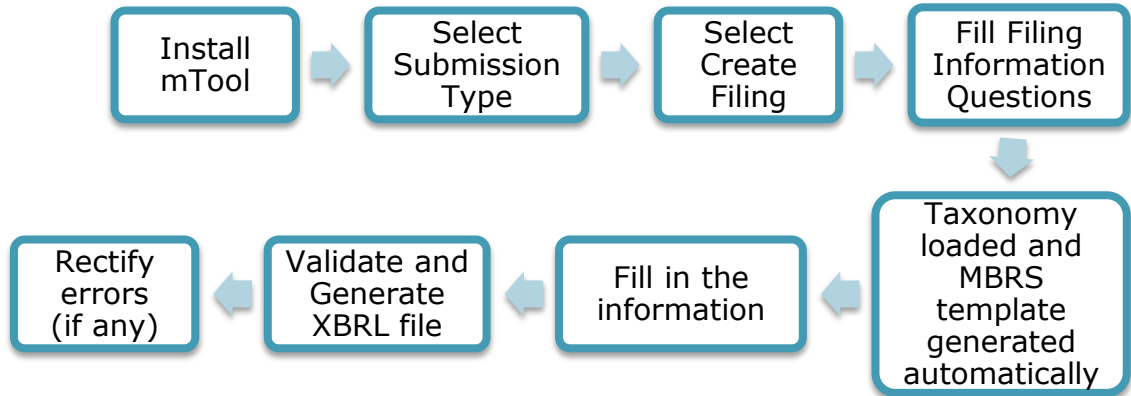


Figure 7

4 Use Edit Filing button to open an existing set of XBRL file for Financial Statements (.zip format)

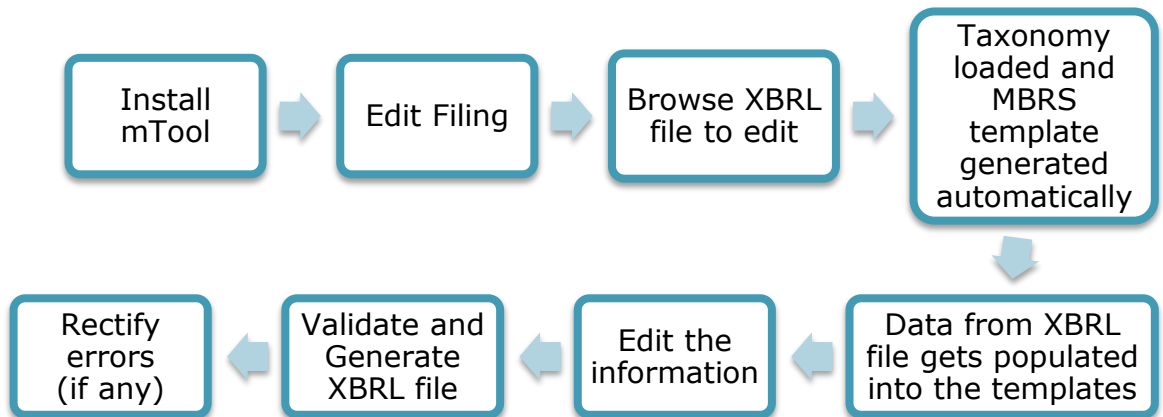


Figure 8



The MBRS template files created from the mTool can be saved as a MS Excel file, and you can open it again to continue working on the templates.

4.1 Create a new set of XBRL file

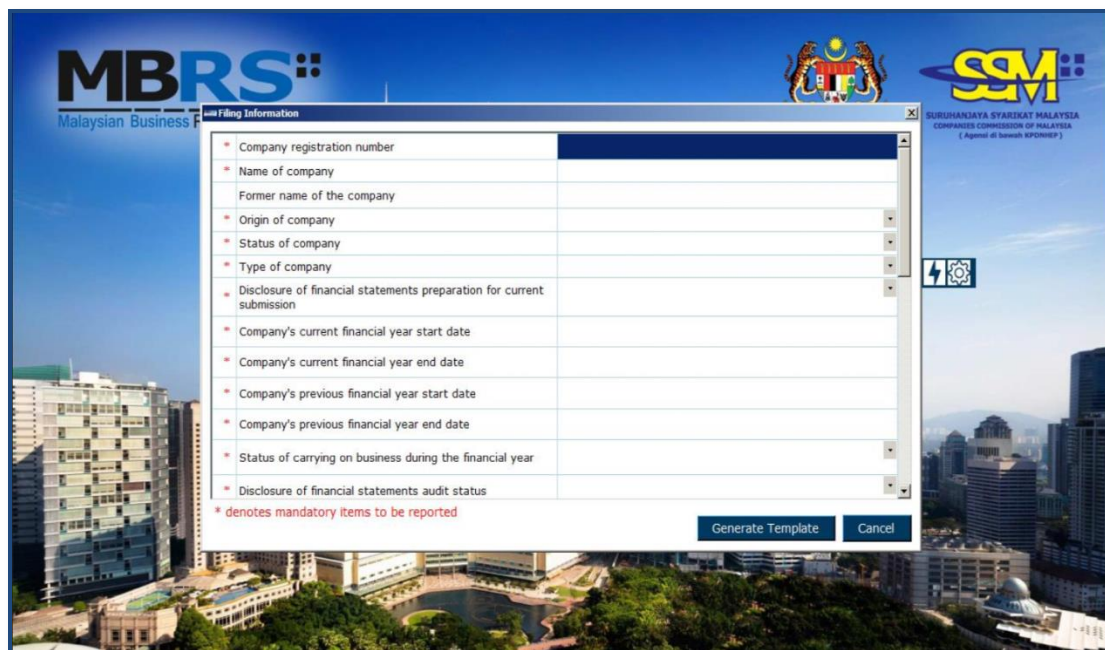
Choose “Create Filing” if you want to prepare a new MBRS template. You will need to fill in the Filing Information. Information filled in the Filing Information will determine the templates to be generated inside the preparation tool.

Submission or Filing Type would have 3 options:

- Exemption Application
- Annual Return
- Financial Statements

1. Select the Submission Type “Financial Statements” and then click on “Create Filing” on the Introduction Page. The Filing Information template will appear as shown in Figure 9

Filing Information for Financial Statements



The screenshot shows the MBRS (Malaysian Business Reporting System) interface. A window titled "Filing Information" is open, displaying a form for "Financial Statements". The form contains the following fields:

* Company registration number	
* Name of company	
Former name of the company	
* Origin of company	
* Status of company	
* Type of company	
* Disclosure of financial statements preparation for current submission	
* Company's current financial year start date	
* Company's current financial year end date	
* Company's previous financial year start date	
* Company's previous financial year end date	
* Status of carrying on business during the financial year	
* Disclosure of financial statements audit status	

* denotes mandatory items to be reported

Buttons: Generate Template, Cancel

The background of the window shows the MBRS logo and the SSM (Suruhanjaya Syarikat Malaysia) logo. The SSM logo includes the text "SURUHANJAYA SYARIKAT MALAYSIA", "COMPANIES COMMISSION OF MALAYSIA", and "(Agensi di bawah KPPN/MSF)".

Figure 9

2. Fill all information for Financial Statements in the “Filing Information” and click on the “Generate Template” button. Based on the details provided in the Filing Information, relevant taxonomy is auto-selected and MBRS templates are generated. User is taken to the Content Page as shown in Figure 10.

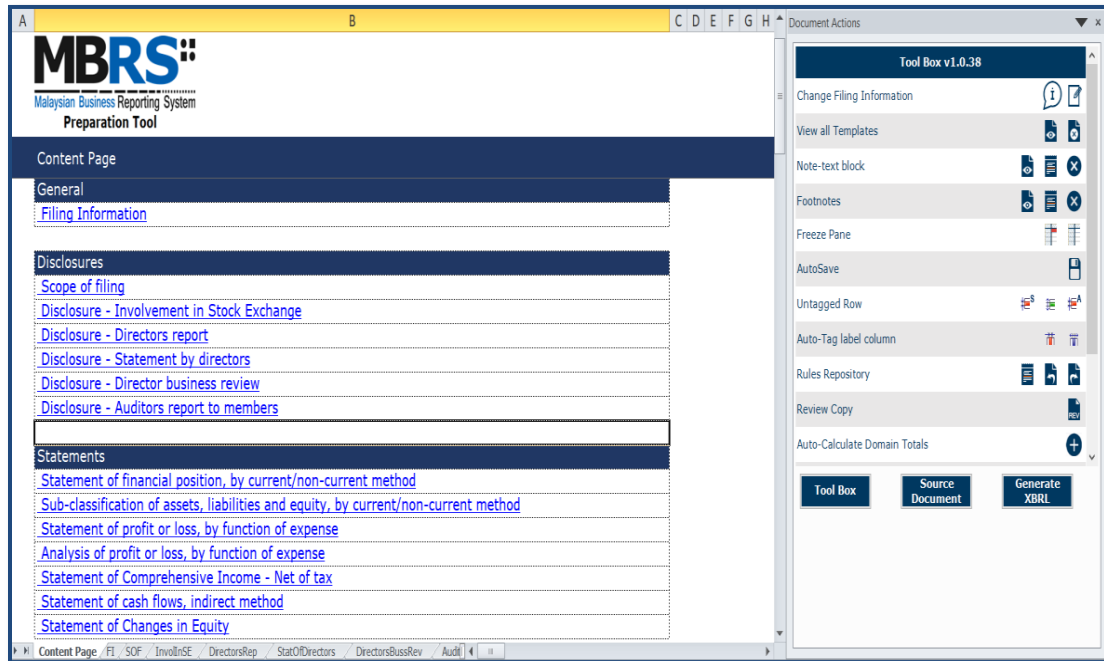
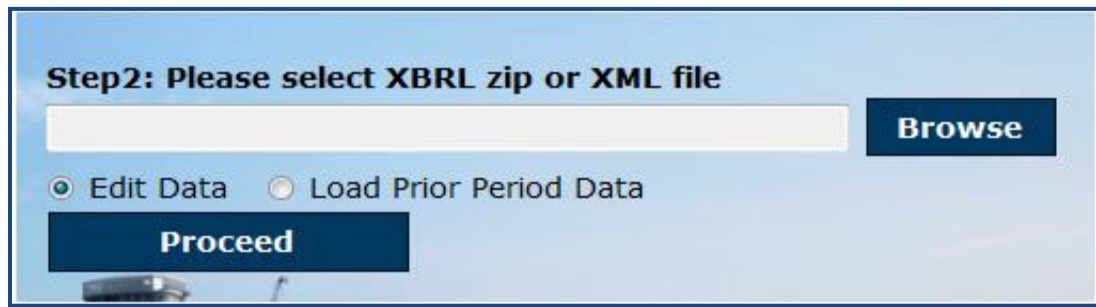


Figure 10

4.2 Open an existing XBRL File

Choose “Edit Filing” if you want to open a previously saved XBRL file, either to edit data or load prior year data.

Click “Edit Filing” on the Introduction page. The file selection screen will open with the buttons for “Edit Data” and “Load prior year data’ as shown in Figure 11.



Step2: Please select XBRL zip or XML file

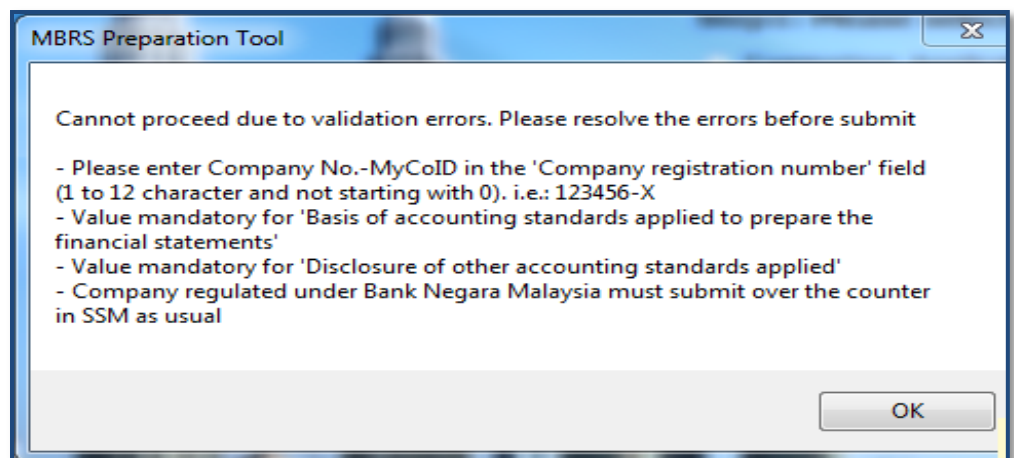
☒ Edit Data ☐ Load Prior Period Data

Figure 11

- A. Edit data: Select “Edit Data” if you want to open a previously saved XBRL file.

The mTool will populate both current year and prior year data in the templates based on the taxonomy of the selected XBRL file. You will be able to make changes to the XBRL file, and save those changes in a new XBRL file.

1. Browse relevant XBRL file and select **Edit data**.
2. Click on **Proceed**. An error message will be displayed as per shown in Figure 12 if any field validation is not met.

**Figure 12**

3. Taxonomy will be selected based on the taxonomy in the XBRL file and data will be filled in the current and current-prior

columns in the templates of the MBRS template. The mTool will show the Content Page as shown in Figure 10.

4. The elements which do not get mapped will be displayed in a window. Users can export the unmatched elements into an MS Excel.

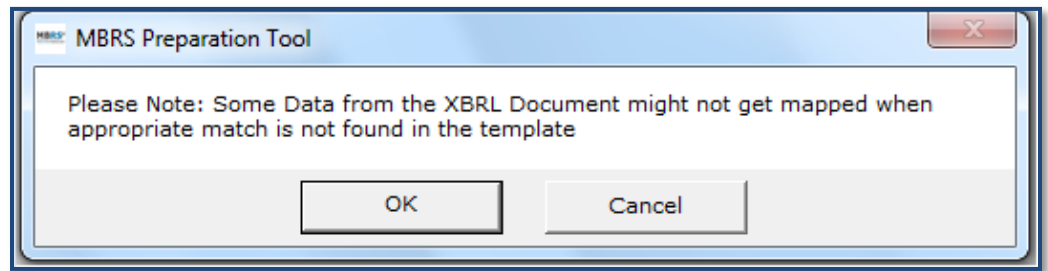
If some of the mandatory fields in the Filing Information question section are not answered in the XBRL file, a message will prompt you for further actions:



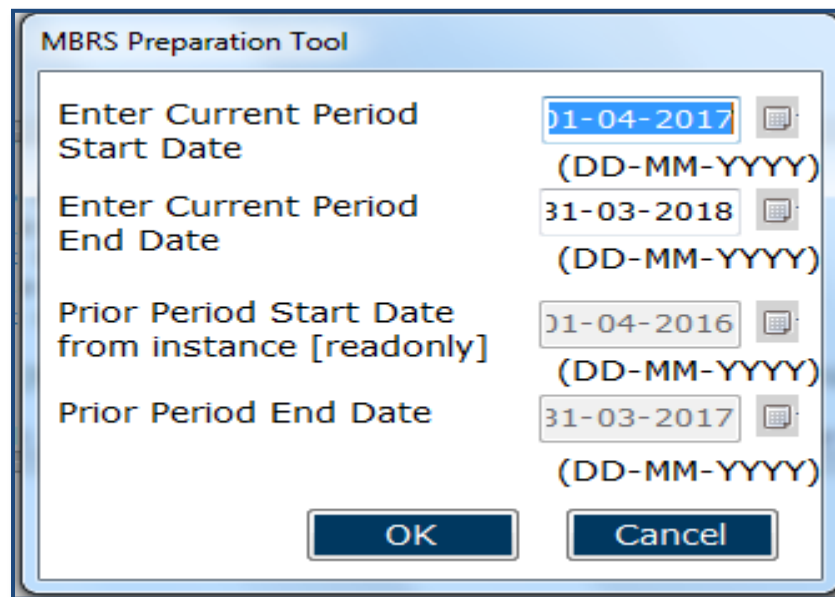
1. Click **ok** to view the Filing Information question window.
2. Enter all the mandatory fields in the Filing Information question.
3. Click **Next** to generate the MBRS templates.

B. Load prior period data: Select “**Load prior period data**” if you want to populate prior year data on the MBRS templates. You will then need to provide mapping for the current year column, to complete the XBRL file.

1. Browse relevant XBRL file and choose **Load prior period data**.
2. Click on **Proceed**.
3. Upon clicking **Proceed**, a warning message will be displayed as shown in Figure 13.

**Figure 13**

4. Click **Ok**, and a screen will open for you to enter current period dates of the MBRS template (Figure 14). The prior period dates are automatically populated using the dates present in the XBRL file.

**Figure 14**

5. Enter Current Period Start Date and End date. Click Ok. The MBRS templates will be populated with only previous year data.



- Once the MBRS templates are generated, the Open icon cannot be clicked. However, you can open a fresh file to import XBRL file. The create icon will open the Filing Information question template.
- User will be able to save their work as MS Excel on their system. These files can be opened to resume working.

4.3 Open a previously saved XBRL file in new installer

While preparing XBRL file, you may wish to save your work for subsequent continuation. Upon opening of the saved file, mTool may prompt you with validation error(s) (if any) for rectification, as shown in Figure 15.

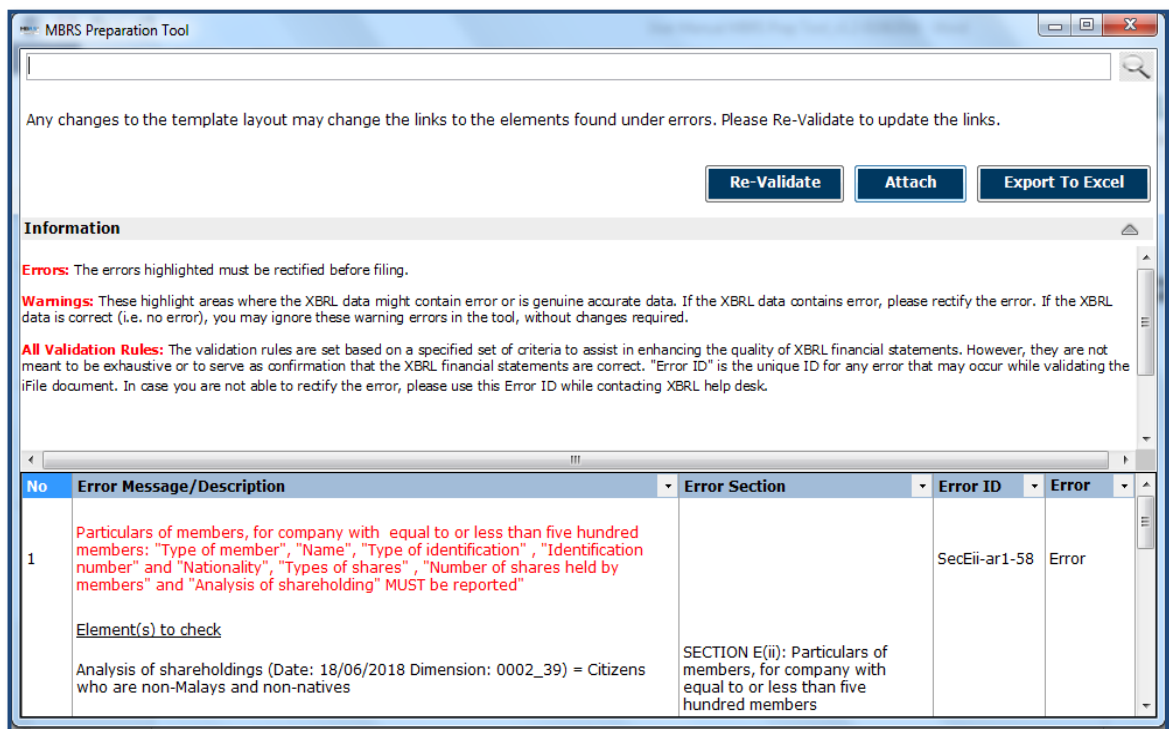


Figure 15

Double click on the elements to navigate to the areas containing the error(s) for rectification. Click **Continue** to proceed on with preparation after rectification of error(s). The templates and data previously filled are retained.



- *Ensure all errors are rectified properly. If all errors are not rectified properly, error window will continue to show even after clicking on 'Continue'.*
- *Rectifying errors incorrectly, might cause additional errors to be displayed on the window.*

5 Template Interface and Navigation

5.1 User Menu

Click on any template in the Content Page to go to the template. For example, click on **Statement of Financial Position, by current/non-current method** the template for Statement of Financial position, by current/non-current method will open up. On the top of the template, you can see the User Menu as shown in Figure 16.



Figure 16

5.1.1 Home

The Home button takes you to the Content Page of the tool where the entire list of templates generated and loaded in the mTool is displayed. Please refer to [section 4.2](#) to see more details on the Content Page.

5.1.2 Tool Box

The Tool Box helps users to customize and fill in the templates easily. Some of the functions include reordering the elements, hiding rows that do not contain any tagged values, adding additional columns for company-level reporting. These functions may be useful for you to customize the templates as per financial statements.

Click the **Tool Box** icon on the User Menu, the Tool Box will appear on the right panel as shown in Figure 17. Please refer to [section 7](#) to see more details on the Tool Box functions.

Tool box for Financial Statements and Key Financial Indicators

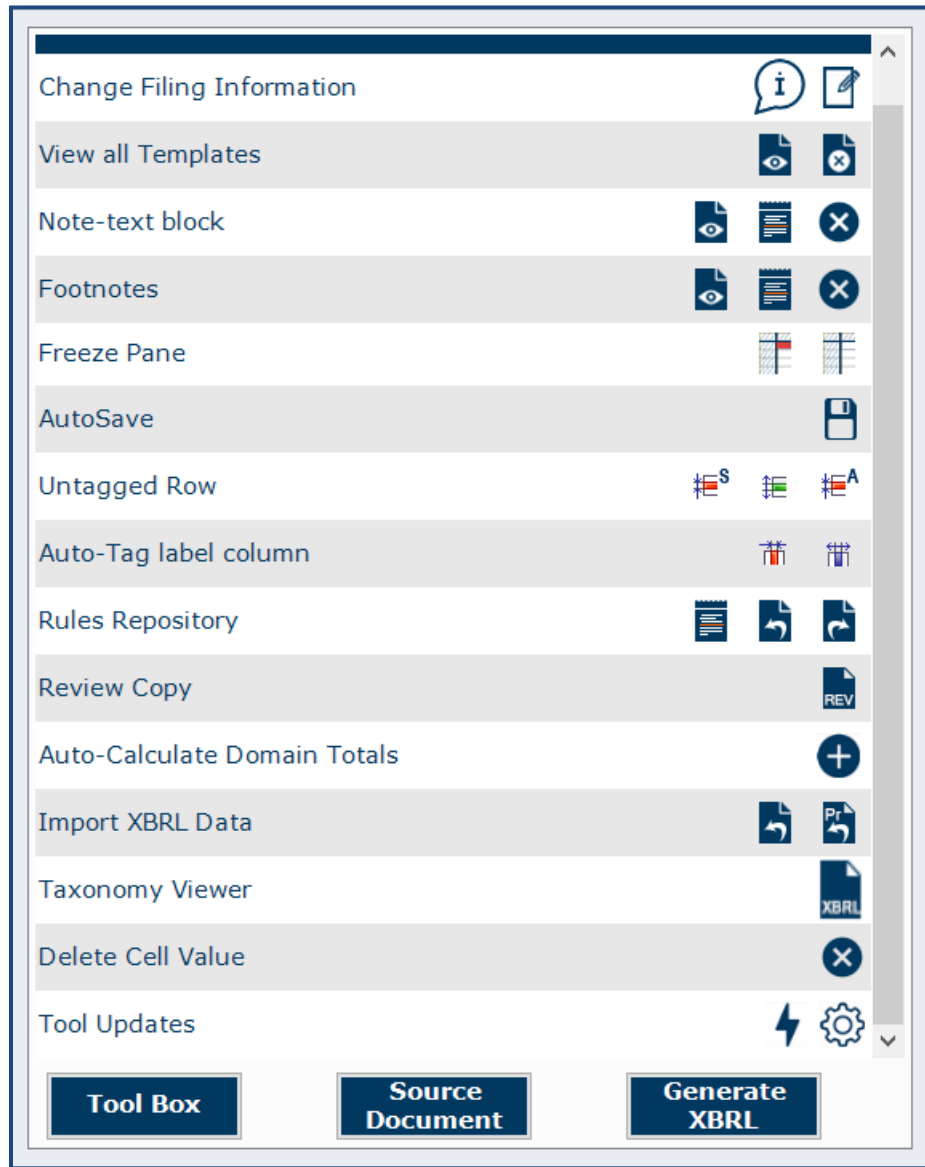
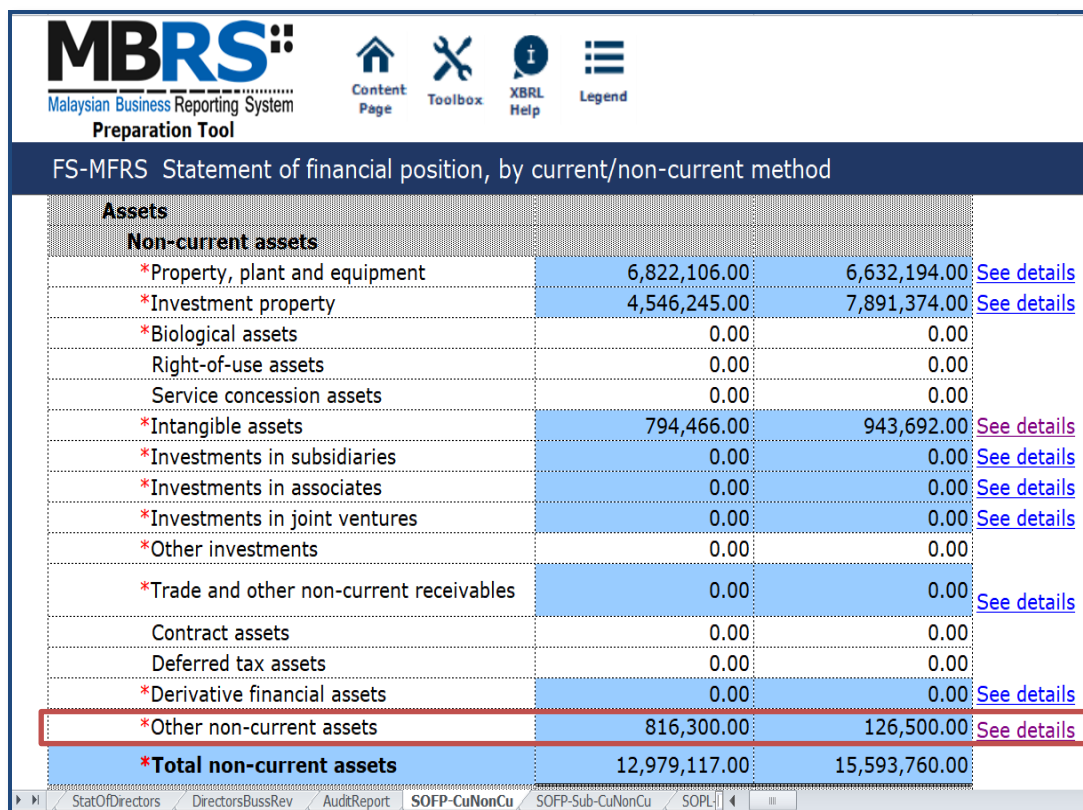


Figure 17

5.1.3 Help

There are help available throughout all elements in the mTool. The help menu shows you different labels, synonyms, properties, references and guidance notes for each element in the taxonomy. The different kinds of help available in the mTool are detailed below.

1. Select the element of which you want to check Help information, e.g. “other non-current assets”, under Statement of Financial position, by current/non-current method as shown in Figure 18.



MBRS
Malaysian Business Reporting System
Preparation Tool

Content Page Toolbox XBRL Help Legend

FS-MFRS Statement of financial position, by current/non-current method

Assets			
Non-current assets			
*Property, plant and equipment	6,822,106.00	6,632,194.00	See details
*Investment property	4,546,245.00	7,891,374.00	See details
*Biological assets	0.00	0.00	
Right-of-use assets	0.00	0.00	
Service concession assets	0.00	0.00	
*Intangible assets	794,466.00	943,692.00	See details
*Investments in subsidiaries	0.00	0.00	See details
*Investments in associates	0.00	0.00	See details
*Investments in joint ventures	0.00	0.00	See details
*Other investments	0.00	0.00	
*Trade and other non-current receivables	0.00	0.00	See details
Contract assets	0.00	0.00	
Deferred tax assets	0.00	0.00	
*Derivative financial assets	0.00	0.00	See details
*Other non-current assets	816,300.00	126,500.00	See details
*Total non-current assets	12,979,117.00	15,593,760.00	

StatOfDirectors / DirectorsBussRev / AuditReport / **SOPF-CuNonCu** / SOPF-Sub-CuNonCu / SOPL-|||

Figure 18

2. Click **Help**, the panel will be display Help as shown in Figure 19.

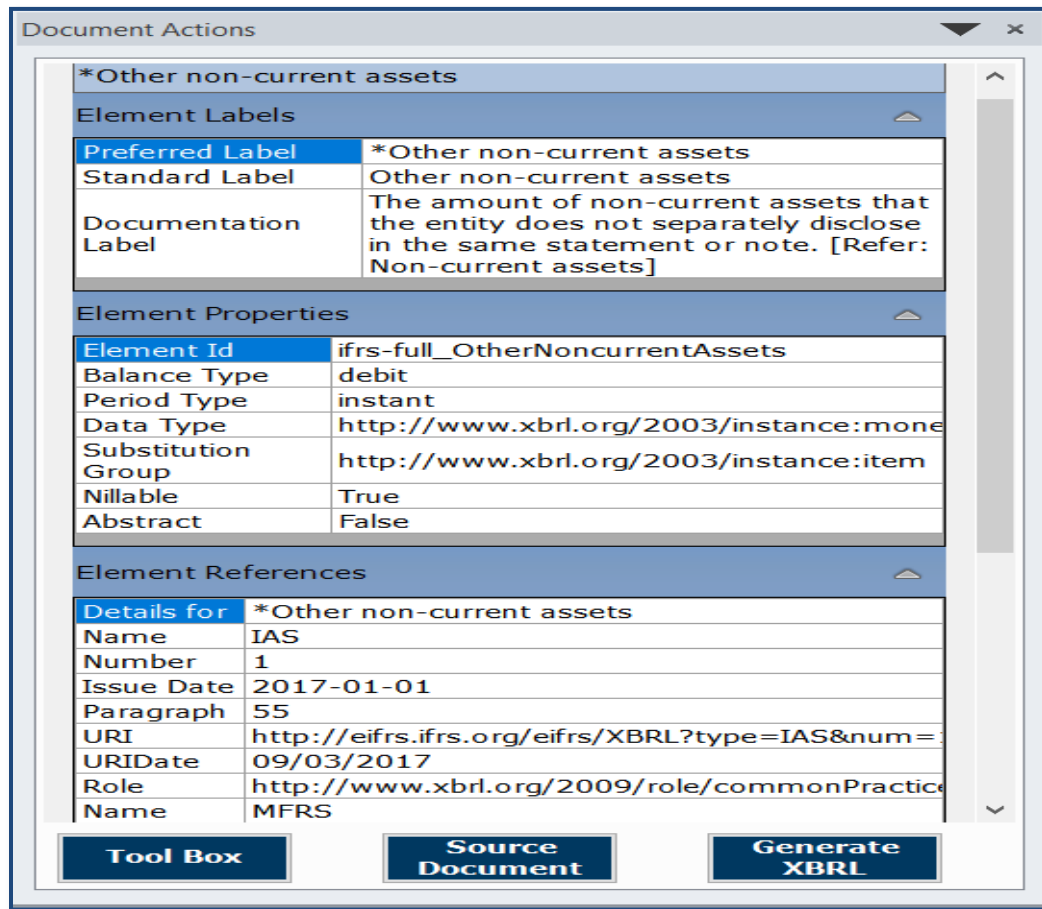


Figure 19

The different sections of the help pane are:

1. **Header:** Shows the element name in the taxonomy for which the help is being shown. The figure above shows Help information for "Other non-current assets".
2. **Element Labels**
 - a. Preferred Label: It is a human readable name of a concept defined in the taxonomy and is present in the label link base.
 - b. Standard Label: The default label for an element is referred to as the standard label.

c. **Documentation Label:** It is the definition or meaning of the element

3. **Element Properties:** Shows the characteristics and the XBRL property of an element
4. **Element References:** shows the references of authoritative statements in published business, financial, and accounting literature or other useful guidance from where the element has been taken from as shown in Figure 34

Reference Parts	Use
Name	Name of authoritative literature e.g. IFRS
Number	Number of the standard or interpretation
Issue Date	Effective date of the legislation for the selected element
Paragraph	Paragraph in the standard
Subparagraph	Subparagraph of a paragraph
URI	Link of standard used while preparing
URI Date	Date of latest version of standard used

Figure 20



To view Help for other elements, double click the element name appearing on the left of the templates, or you can click on the element and then click on the Help icon in the User Menu.

5.2 Content Page

User is taken to the Content Page once all the templates are generated based on answers to the Filing Information. The Content Page contains the list of all applicable templates loaded in the mTool. By default, only MBRS templates that are part of the requirement list are generated and loaded in the tool as shown in Figure 21.

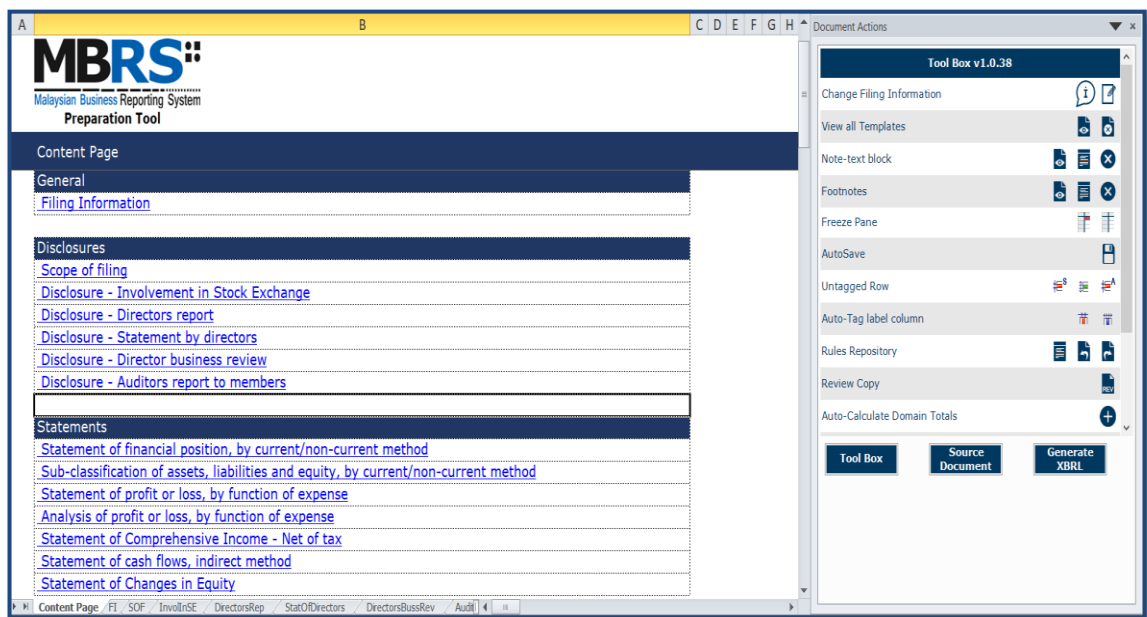


Figure 21

More Options (Document Action): Click More Options to view the right pane as highlighted in Figure 36. User will be able to add and delete templates other than those that are a part of requirement list. Please refer to [section 4.2](#) to see how to add and delete templates.

Filing Information: The Filing Information template contains all the responses entered for the scoping questions.

Disclosures: These include the full set of financial statements (in text blocks) and the statutory reports (i.e. statement by directors, directors' report and auditors' report). Disclosure templates loaded in the mTool are displayed in the Content Page.

Statements: The MBRS templates for the primary statements are displayed here.

Notes: The financial statements details and additional information of the main reporting statements, such as the income statement. The list of templates loaded for the Notes are displayed here.

5.3 Elements of templates

The elements of different templates are explained with a few examples in this section, including the templates of primary financial statements and templates of disclosure notes.

5.3.1 Template of primary financial statements

This section uses the Statement of Financial Position as an example to explain the different elements of the template of primary financial statements. Figure 22 shows what the Statement of Financial Statement looks like on the mTool.

Taxonomy element	Auto-Tag Label	2017 MYR Actuals	2016 MYR Actuals
Statement of financial position			
Assets			
Non-current assets			
*Property, plant and equipment	Property and equipment	6,822,106.00	6,632,194.00
*Investment property	Investment property	4,546,245.00	7,891,374.00
*Biological assets	Biological asset	0.00	0.00
*Intangible assets	Intangible asset	794,466.00	943,692.00
*Investments in subsidiaries	Investment in subsidiaries	0.00	0.00
*Investments in associates	Investment in associate	0.00	0.00
*Investments in joint ventures	Investment in joint ventures	0.00	0.00
*Other investments	Other investment assets	12,000.00	5,426.00
*Trade and other non-current receivables	Trade receivables	0.00	0.00
*Derivative financial assets	Derivative assets	0.00	0.00
*Other non-current assets	Other assets	816,300.00	126,500.00
*Total non-current assets	Non-current assets	12,991,117.00	15,599,186.00
Current assets			

Figure 22

- i. **Taxonomy elements column:** Taxonomy elements are in the left-most column of the template. They are fixed and non-editable elements from SSM taxonomy. You can double click on any of the taxonomy element to view Help information of the element.
- ii. **Auto Tag Label:** In this column, users can key in their company labels as per their financial statements against the element in SSM taxonomy. For example, a company has a line item “Total non-current assets” which is mapped to “Total NCA” in SSM taxonomy. In this case, the company label for “Total non-current assets” is “Total NCA” for the company.
- iii. **Consolidated/Separate column:** The templates have reporting columns for Separate (Company level). The number of columns will depend upon the answer provided while filling Scoping question of Type of Financial statements. If you have selected Separate Financial Statements, then only the columns for separate will appear. However, if you select consolidated Financial Statements, then the MBRS templates will have columns for both Consolidated and Separate level.
- iv. **Financial Period:** The current financial year and prior financial year columns will be presented to allow users to report figures for both current year and prior year. The year appears according to the dates entered in the Filing Information questions.

5.3.2 Template of disclosure notes

This section uses the Retained Earnings note as an example to explain the different elements of the template of disclosure notes in Figure 23

Taxonomy elements	Consolidated	Separate
	2017 MYR'000	2017 MYR'000
Disclosure of retained earnings		
Disclosure of retained earnings		
Total retained earnings of Company and its subsidiaries		
Realised	1.10	2.10
Unrealised	1.11	2.21
Retained earnings of associates		
Realised	1.12	2.22
Unrealised	1.13	2.23
Retained earnings of joint ventures		
Realised	1.14	2.24
Unrealised	1.15	2.25
Total retained earnings of the company, its subsidiaries, associates and joint ventures	1.16	2.26
Retained earnings others	1.17	2.27
Less: Consolidation adjustments	1.33	3.53
*Total retained earnings	1.00	1.00

Figure 23

5.4 Switch view between Key Financial Indicators (KFI) and Full Set of Financial Statements

Key financial indicators (KFI) are to be submitted by companies if in case users are unable to file full set of Financial Statements in XBRL format only after EA2 (Application for exemption from filing Financial Statements in full XBRL format) is approved by SSM. Key Financial Indicators are abridged set of Financial Statements which users file to SSM. Users can switch between the view of Key financial indicators and the view of Full set of Financial Statements in the following two ways.

5.4.1 Switch view by using the “Change Filing Information”

To switch from Key Financial Indicators to Full Financial Statements view for Individual templates, click on the “Change Filing Information” button of the toolbox as highlighted in Figure 24.

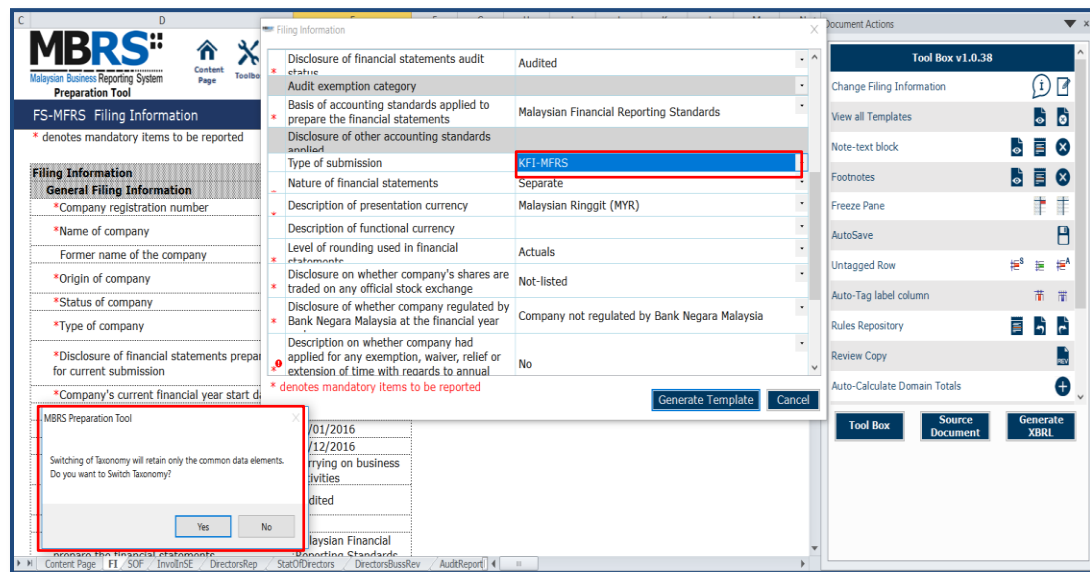


Figure 24

- When you switch view from full set of Financial Statement to Key Financial Indicators list, only data entered for the minimum requirement list on the full set taxonomy view will be retained, and the rest will be lost. The mTool will prompt you a warning message for possible loss of data when you switch full set of financial statement to key financial statement view.



5.4.2 Switch View function

Using the switch view feature of the view template pane in the Tool Box can convert all templates from Key Financial Indicators to Full Financial Statement taxonomy list and vice versa according to the validation applied for each template.

Go to Tool box, and click on **View all Templates** as shown in Figure

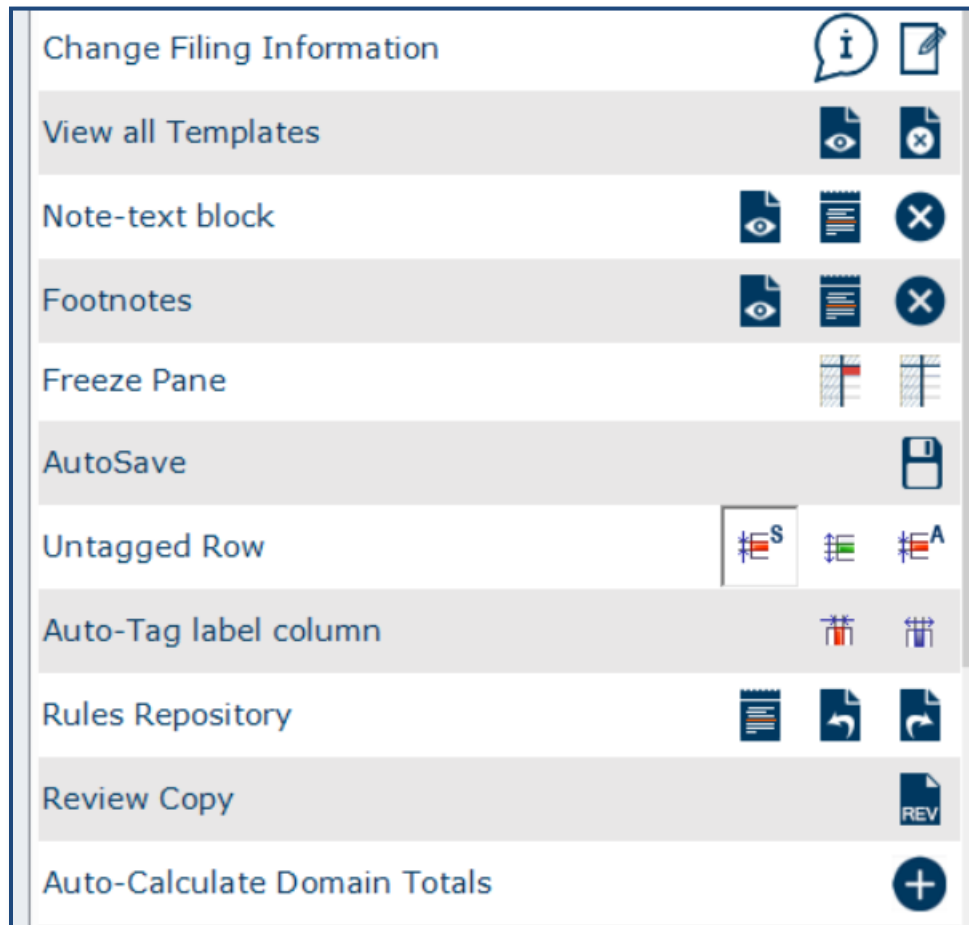


Figure 25

The screen shows the list of templates generated in the tool as per the information provided in the Filing Information screen.

The pane for view templates will appear as shown in Figure 26.

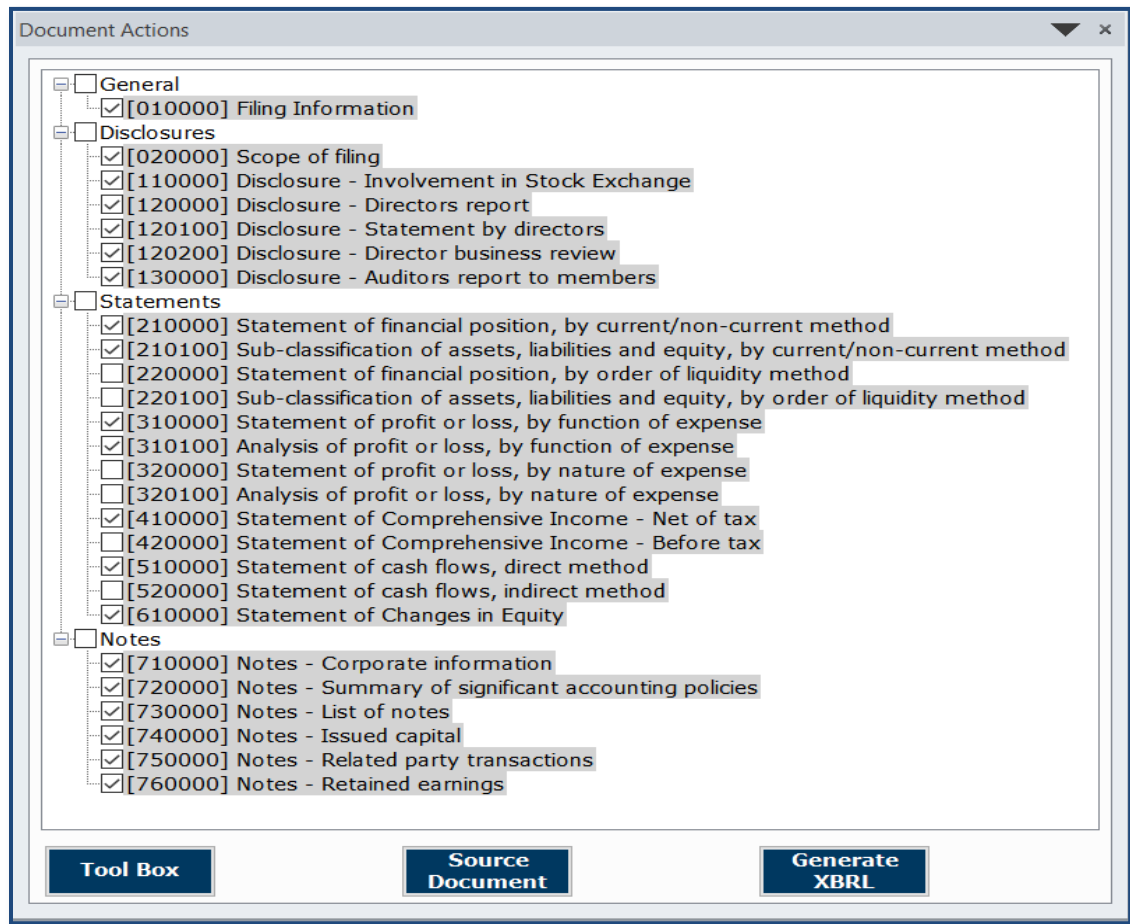


Figure 26

5.5 Linking primary statements with notes

The line items from primary statements will be linked to the detailed note templates in the mTool.

5.5.1 Linking between primary statements and notes

Click **See details** on Primary statement templates as shown in Figure 27. Templates for relevant primary items will open and the same would happen when you click for its relevant Notes.

MBRS [®] Malaysian Business Reporting System Preparation Tool				
FS-MFRS Statement of profit or loss, by function of expense				
	Consolidated 2017 MYR'000	Consolidated 2016 MYR'000	Separate 2017 MYR'000	Separate 2016 MYR'000
		Restated		Restated
Statement of Profit or Loss				
Statement of profit or loss				
Continuing operations				
*Revenue	255.00	255.25	255.00	255.25
*Cost of sales	51.75	51.80	51.75	51.80
*Gross profit	203.25	203.45	203.25	203.45
*Other income	369.44	369.79	369.44	369.79
Selling and distribution expenses	10.06	10.07	10.06	10.07
*Administrative expenses	10.07	10.08	10.07	10.08
Research and development expense	10.08	10.09	10.08	10.09
*Other expenses	368.88	369.22	368.88	369.22
Profit (loss) from operating activities	173.60	173.78	173.60	173.78
*Finance income	22.05	22.07	22.05	22.07
*Finance costs	10.10	10.11	10.10	10.11
Share of profit (loss) of associates and joint ventures accounted for using equity method	10.11	10.12	10.11	10.12
Fair valuation gain (loss) arising from distribution of non-cash assets to owners	10.12	10.13	10.12	10.13

Figure 28

6 Customise the MBRS templates

The MBRS templates are by default generated based on the minimum requirement list according to the taxonomy chosen. Minimum requirement list is information that companies must submit as long as the information is available inside the Financial Statement. You may want to look through the templates generated and understand the in the context of the Financial Statements you are preparing, including whether the templates need to be filled in.

You can **customise** the templates (if required) to be similar to the Financial Statement. This section shows how you can customise the templates to suit the Financial Statement of your company:

- Edit answers to the Filing Information questions
- Add/Delete templates

6.1 Edit answers to Filing Information Questions

If you find that the templates generated are not similar to your Financial Statements, you may want to check the information provided in Filing Information questions template. Click on **Edit Filing Information** if you would like to make changes to the answers.

1. Go to Filing information template as shown in Figure 29.

MBRS
Malaysian Business Reporting System
Preparation Tool

Content Page | Toolbox | XBRL Help | Legend

FS-MFRS Filing Information

* denotes mandatory items to be reported

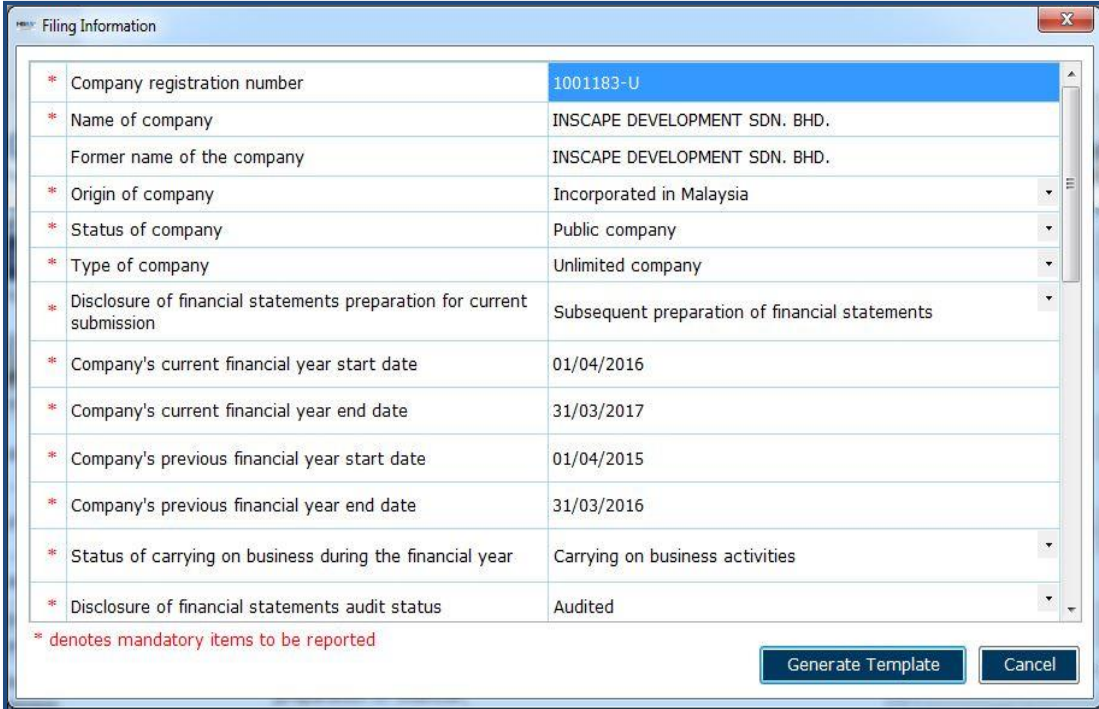
Edit Filing Information

Filing Information	
General Filing Information	
* Company registration number	1001183-U
* Name of company	INSCAPE DEVELOPMENT SDN. BHD.
Former name of the company	INSCAPE DEVELOPMENT SDN. BHD.
* Origin of company	Incorporated in Malaysia
* Status of company	Public company
* Type of company	Unlimited company
* 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

Content Page | FI | SOF | InvolInSE | DirectorsRep | StatOfDirectors | DirectorsBussRev | Audit

Figure 29

- Click on **Edit Filing Information**. Filing Information template opens up with the current data filled as shown in Figure 29. Now, you can make changes to your answers to the Filing Information questions; for example, change the type of income statement from by function to by nature. After clicking on **Generate Template** the templates will be updated based on changes made to the Filing Information questions.



Filing Information	
* Company registration number	1001183-U
* Name of company	INSCAPE DEVELOPMENT SDN. BHD.
Former name of the company	INSCAPE DEVELOPMENT SDN. BHD.
* Origin of company	Incorporated in Malaysia
* Status of company	Public company
* Type of company	Unlimited company
* 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

* denotes mandatory items to be reported

Generate Template Cancel

Figure 30

6.2 Templates

User is taken to the Content Page once he is done filling the Filing Information template. The Content Page contains the list of all applicable templates loaded in the mTool.

7 Get Templates Filled

There are two ways in which you can start the tagging process in the mTool, depending on whether you already have a set of Financial Statement in Word or Excel format.

Financial Statement in Word/Excel format

- Import source document
- Auto Tag
- Drag and drop
- Import prior year figures (if necessary)

7.1 Import source document

To populate data into the templates in the mTool, companies can use their Financial Statement as a source document and begin the preparation process. The source document can be used to extract numeric as well as text block data.

1. Select a particular template to tag values.

Click **Source Document** in the bottom of the Tool Box as shown in Figure 31.

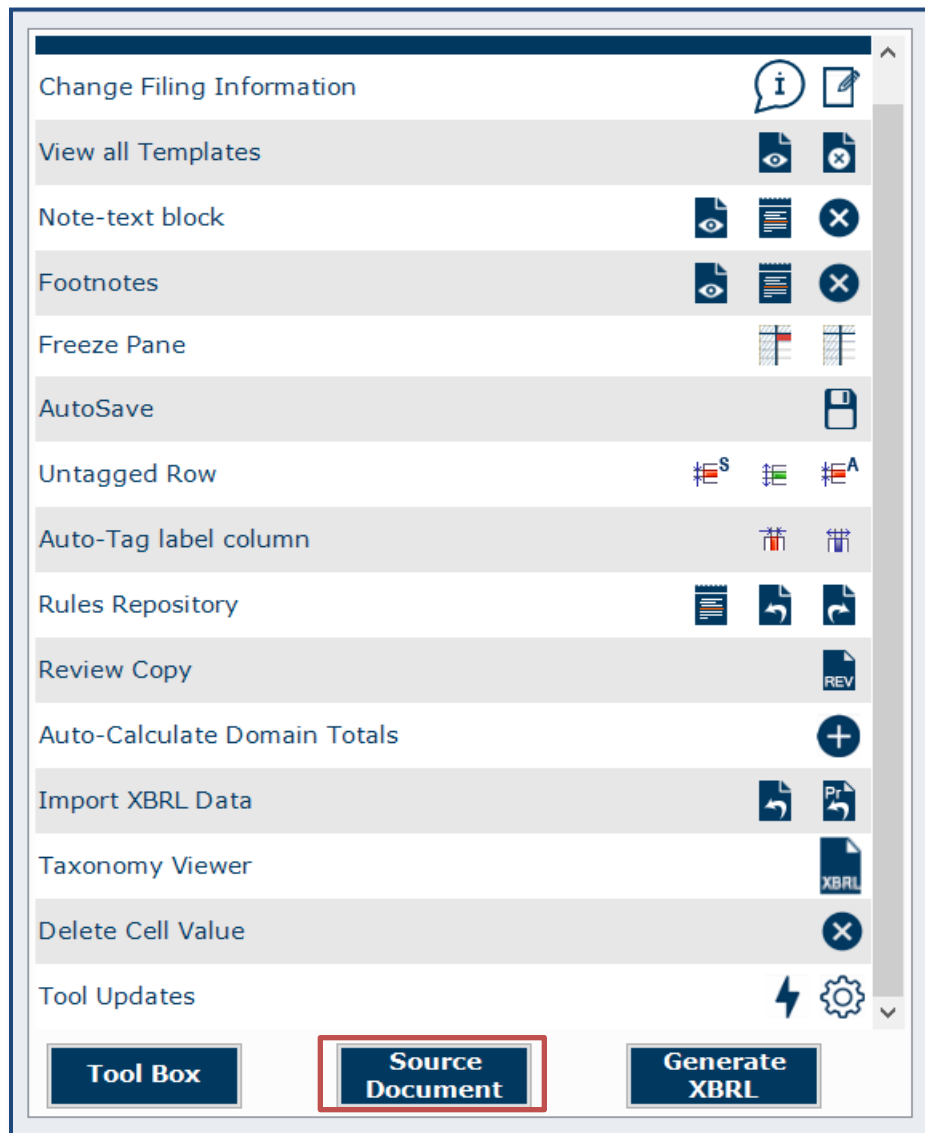
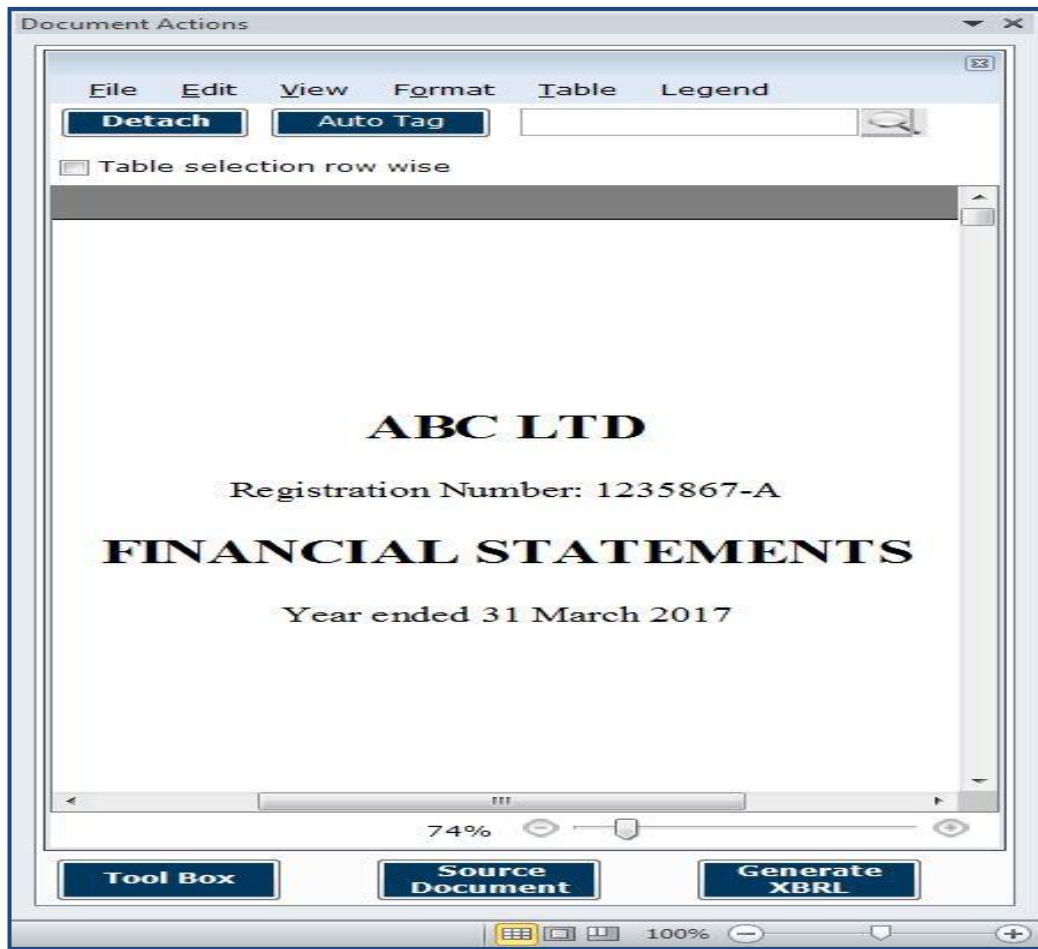


Figure 31

2. A window opens up for users to choose a file. The supported file formats are MS Word and MS Excel formats with extensions of .doc, .docx, .xls, and .xlsx.
3. Select relevant file. The selected file is opened as Source Document as shown in Figure 32.

**Figure 32**

7.2 Auto Tag

The Auto Tag function helps to populate data from a source document onto the MBRS templates using a set of accounting term synonyms. The source documents can be the Financial Statements and other documents where data can be populated automatically. For example, the amount of fixed assets indicated within your Financial Statements may be populated to the element Property, plant and equipment within the template because fixed assets are defined as a synonym for Property, plant and equipment.

On the source document, all the line items that remain untagged (where no Auto Tag is found) will be in highlighted cells for you to manually access the

templates or drag-and-drop. The tool will highlight the source document in pale green for tagged data and orange for untagged data.



Auto Tag is only valid for Full Set of Financial Statements and Key Financial Indicators


7.2.1 Basic Auto Tag

1. Import the source document.
2. Select the table rows on the source document as shown in Figure 33.

	Consolidated 2017 MYR'1000000	Consolidated 2016 MYR'1000000 Restated	Separate 2017 MYR'1000000	Separate 2016 MYR'1000000 Restated
Statement of financial position				
Statement of financial position				
Assets				
Non-current assets				
Property, plant and equipment	208.00	353.00	208.00	353.00
Investment property	56.00	81.00	56.00	81.00
Biological assets	10.00	13.00	10.00	13.00
Right-of-use assets	11.00	14.00	11.00	14.00
Service concession assets	12.00	15.00	12.00	15.00
Intangible assets	318.00	462.00	318.00	462.00
Investments in subsidiaries	213.00	285.00	213.00	285.00
Investments in associates	343.00	427.00	343.00	427.00
Investments in joint ventures	70.28	70.35	70.28	70.35
Other investments	16.00	17.00	16.00	17.00
Trade and other non-current receivables	151.11	151.26	151.11	151.26

Figure 33

3. Click **Auto Tag** on the source document window.
4. The selected template will be filled with the values for which matching labels have been found. All the untagged elements on the source document will be highlighted as shown in Figure 34.

- **Table Selection Row:** To enable selection of the table row wise, check the box provided in the source document. For auto tagging, users are advised to check the box. Refer to Figure 34.
- **Detach/Attach:** Click **Detach the Source Document** from the right pane and open in full view. While in detached mode, click **Attach** to attach the source document window to the right pane.
-  For basic Auto Tag, when the data element in the source document may potentially be mapped to two or more data elements on the templates, the preparation tool will not perform auto-tagging for the element. For example, if you have Trade and other receivables within your financial statements which can potentially be mapped to the elements "Trade and other receivables, current" and "Trade and other receivables, and non-current", this function will not be performed to avoid incorrect population. In this case, you can use selective Auto Tag. [Refer to Section 5.3.2](#) for more information.

MBRS
Malaysian Business Reporting System
Preparation Tool

FS-MFRS Statement of financial position, by current/non-current method

Auto-Tag Label

		2017 MYR/Actuals	2016 MYR/Actuals
Statement of financial position			
Assets			
Non-current assets			
*Property, plant and equipment	Property, plant and equipment	6,822,106.00	6,632,194.00
*Investment property	Investment properties	4,546,245.00	7,891,374.00
*Biological assets	Biological asset	0.00	0.00
Right-of-use assets			
Service concession assets			
*Intangible assets	Intangible asset	794,466.00	943,692.00
*Investments in subsidiaries	Investment in subsidiaries	0.00	0.00
*Investments in associates	Investment in associate	0.00	0.00
*Investments in joint ventures	Investment in joint ventures	0.00	0.00
*Other investments	Other investment assets	12,000.00	5,426.00
*Trade and other non-current receivables	Trade receivables	0.00	0.00
Contract assets			
Deferred tax assets	Deferred tax assets	1,251,130.00	1,101,125.00

Statement of financial position as at 31 December 2016

	2016 RM	2015 RM Restated
Assets		
Property, plant and equipment	5,799,102	60,786
Deferred tax assets	1,251,130	1,101,125
Trade receivables	2,902,298	1,029,494
Total non-current assets	9,952,530	2,191,405
Inventories	5,004,124	6,899,216
Trade and other receivables	6,516,613	15,258,628
Prepayments	226,886	212,872
Cash and bank balances	1,645,184	2,574,932
Total current assets	13,392,807	24,945,648
Total assets	23,345,337	27,137,053
Equity		
Share capital	4,679,224	4,679,224
Retained profits	7,397,707	6,955,193
Total equity	12,076,931	11,634,417
Liabilities		
Retirement benefits	312,332	312,332
Total non-current liabilities	312,332	312,332

Figure 35

MBRS Malaysian Business Reporting System Preparation Tool					Content Page	Toolbox	XBRL Help	Legend
FS-MFRS Statement of financial position, by current/non-current method								
Assets								
Non-current assets								
*Property, plant and equipment	Property, plant and equipment	6,822,106.00	6,632,194.00	See details				
*Investment property	Investment properties	4,546,245.00	7,891,374.00	See details				
*Biological assets	Biological asset	0.00	0.00					
Right-of-use assets								
Service concession assets								
*Intangible assets	Intangible asset	794,466.00	943,692.00	See details				
*Investments in subsidiaries	Investment in subsidiaries	0.00	0.00	See details				
*Investments in associates	Investment in associate	0.00	0.00	See details				
*Investments in joint ventures	Investment in joint ventures	0.00	0.00	See details				
*Other investments	Other investment assets	12,000.00	5,426.00					
*Trade and other non-current receivables	Trade receivables	0.00	0.00	See details				
Contract assets								
Deferred tax assets	Deferred tax assets	1,251,130.00	1,101,125.00					
*Derivative financial assets	Derivative assets	0.00	0.00	See details				
*Other non-current assets	Other assets	816,300.00	126,500.00	See details				
*Total non-current assets	Total non-current assets	14,242,247.00	16,700,311.00					
Current assets								
*Inventories	Inventories	0.00	0.00	See details				
Biological assets		0.00	0.00					
Other investments		3,169,412.00	3,047,612.00					
Current tax assets	Current tax	263,517.00	174,090.00					
*Trade and other current receivables	Trade receivables	3,219,410.00	3,845,790.00	See details				
Contract assets	Contract asset	0.00	0.00					
*Derivative financial assets	Derivative financial assets	0.00	0.00	See details				
*Cash and cash equivalents	Cash equivalent	6,399,683.00	1,311,571.00	See details				

Figure 36



On the source document, line items that are auto tagged are highlighted in light green; line items that are not auto tagged are highlighted in orange; line items that are not processed by auto tag function will not be highlighted.

7.2.2 Selective Auto Tag

The steps to perform Selective Auto Tag are very similar with the Basic Auto Tag. The difference is that you can select particular sections of the source document and the tool template, and Auto Tag will only be performed on

these selected sections. For example, you may want to use the Auto tag function to help populate data from your “Current Assets” section of your financial statements to the “Current assets” of the template. Selective Auto Tag is expected to increase the accuracy of auto tagging.

1. Click **Source Document** below the Tool Box as shown in Figure 37. A window opens up for the user to choose file.

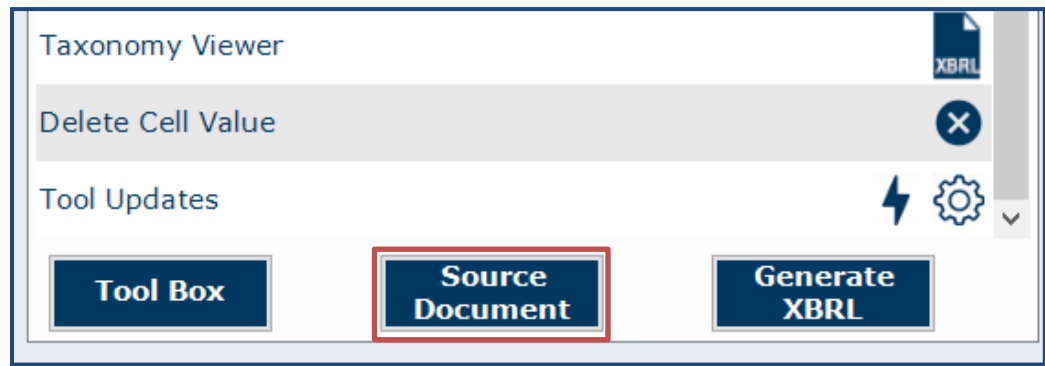


Figure 37

2. Select relevant file to browse. The selected file is opened up in a Source Document window alongside the template as shown in Figure 38.

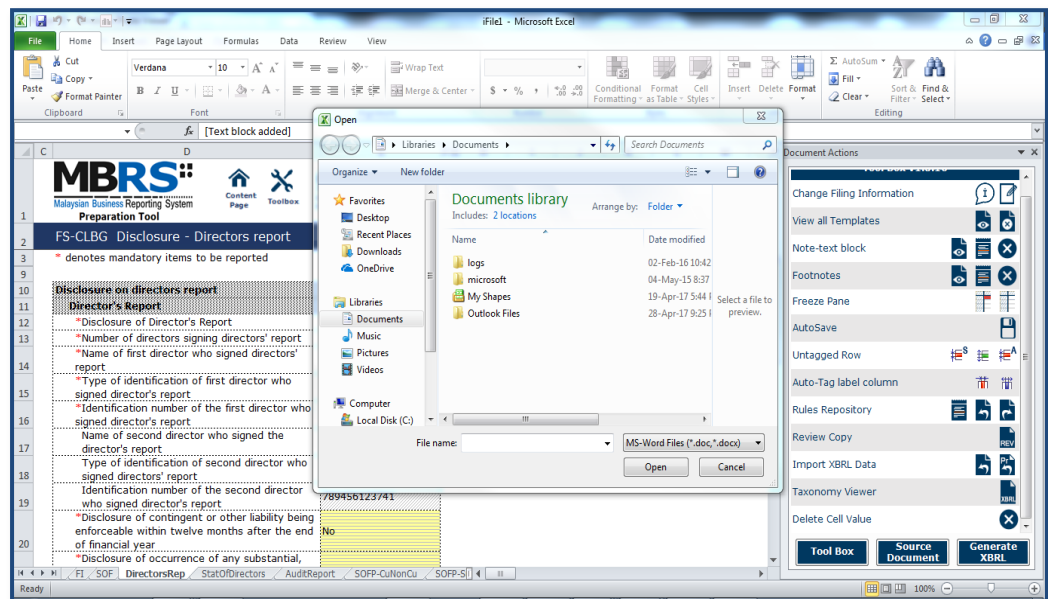


Figure 38

3. Select taxonomy labels in the template as shown in Figure 39

Figure 39 shows the MBRS Preparation Tool interface. The left pane displays a detailed 'Statement of financial position, by current/non-current method' with various asset categories and their values. The right pane displays a 'Statement of financial position as at 31 December 2016' with columns for Note, 2016, and 2015. The 2015 column is labeled 'Restated'.

	Note	2016	2015
		RM	RM
			Restated
Assets			
Property, plant and equipment	3	5,799,102	60,786
Deferred tax assets	4	1,251,130	1,101,125
Trade receivables	5	2,902,298	1,029,494
Total non-current assets		9,952,530	2,191,405
Inventories	6	5,004,124	6,899,216
Trade and other receivables	5	6,516,613	15,258,628
Prepayments		226,886	212,872
Cash and bank balances		1,645,184	2,574,932
Total current assets		13,392,807	24,945,648
Total assets		23,345,337	27,137,053
Equity			
Share capital	7	4,679,224	4,679,224
Retained profits		7,397,707	6,955,193
Total equity		12,076,931	11,634,417

Figure 39

4. Select an entire table or a section of the table on the Source Document for tagging as shown in Figure 39.
5. Click **Auto Tag** on the Source Document window. Only the selected sections of the Source Document and tool template will be processed for Auto Tagging.

Prepare the source document for Auto Tag and drag-and-drop

- The **Auto Tag** and **drag-and-drop (by row)** functions require the use of properly formatted tabular data (i.e. using Excel / Word table). Things to avoid include having blank columns within tables, displaying the Company level columns before the Group level columns, displaying the prior year columns before the current year columns.
- The number of columns within the Source document should be consistent with the template which you are performing the Auto Tag / drag-and-drop (by row).

- **Blank rows and merged cells (i.e. data spanning across multiple columns or rows) may cause issues. There may be changes required to the formatting of tables inside the source document, to optimise the results from Auto Tag and drag-and-drop (by row) functions.**
- **The mTool is unable to recognise “tables” created using “tabs” in Word format. Users may consider pasting these “tables” into an excel worksheet. This MS Excel worksheet will then function as the source document for Auto Tag / drag-and-drop (by row).**
- **Any embedded object within the imported source document will be treated as an image by the mTool. Hence, Auto Tag / drag-and-drop will not be possible. As an alternative, you may paste the embedded table into an Excel worksheet. This Excel worksheet will then function as a Source Document for Auto Tag / Drag-and-Drop.**
- **You can directly use the menu functions in the Source Document window to make edits to the Source Document and save. Functions include the ability to insert page breaks, page orientation, view horizontal/vertical rulers and insert/delete table rows and columns.**

7.2.3 Overwrite Values for Auto Tag

When you perform Auto Tag on templates which already contain some financial data, the mTool may find that data in some cells will be overwritten by the Auto Tag process. A message will be displayed for you to confirm whether to overwrite the existing data, as shown in Figure 40.



Figure 40

1. If you want to overwrite the existing data in the template, Click **Yes**.

Auto tagged values will replace existing data in the template.

2. If you do not want to overwrite the existing data, Click **No**

7.3 Drag-and-drop

Instead of manually keying in the figures, you can drag-and-drop financial data from the source document to the template by row or cell.

7.3.1 Drag-and-drop by row

The tables in the source document can be selected either by row or by cell. By default, the selection of the table is by cell. Click on the check box provided at the top of the source document window to enable table selection by row. Refer to Figure 41 in [section 5.3.1](#).

7.3.2 Drag-and-drop for single row

1. Open Source Document and move to a particular section to perform drag-and-drop.
2. Select a row from Source Document.
3. Drag the row from the Source Document and drop on the element row on the template. The values along with the Company label will be filled in the relevant columns of the template.

7.3.3 Drag-and-drop for multiple rows

1. Open Source Document and move to a particular section to perform drag-and-drop.
2. Select consecutive rows in the Source Document.
3. Drag the rows onto the template and drop on the element row. The company labels and the values will aggregate and get populated in the relevant cells. A footnote will be created for the cells where value has been aggregated.

7.3.4 Aggregate/Overwrite values for drag-and-drop

1. Perform drag-and-drop on rows where data is already present
2. A window is displayed with two options as shown in Figure 41.

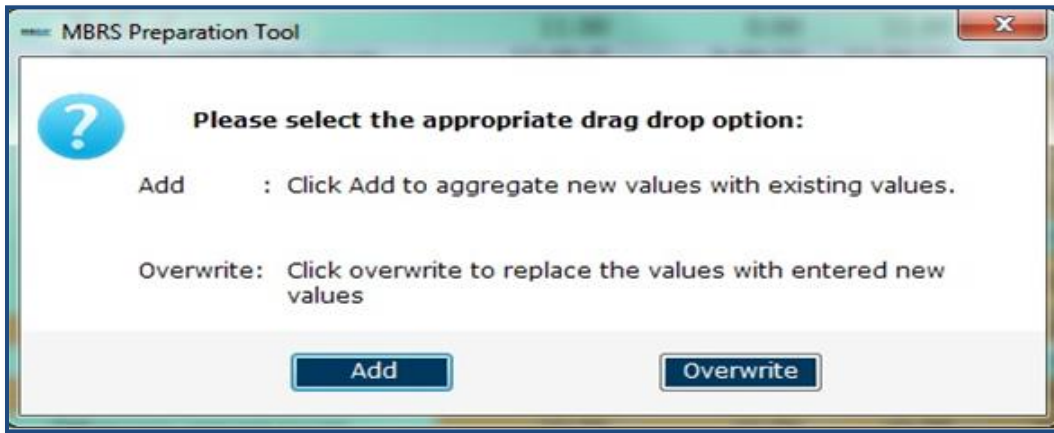


Figure 41

3. Click **Add** to aggregate new values with existing values. A footnote will be created as shown in Figure 42.

MBRS Malaysian Business Reporting System				
Preparation Tool				
FS-MFRS Statement of financial position, by current/non-current method				
*Trade and other non-current receivables	151.11	151.26	151.11	151.26
Contract assets	18.00	10.00	18.00	10.00
Deferred tax assets	19.00	12.00	19.00	12.00
*Derivative financial assets	50.85	50.90	50.85	50.90
*Other non-current assets	30.78	30.81	30.78	30.81
*Total non-current assets	1,527.02	1,992.32	1,527.02	1,992.32
Current assets				
*Inventories	50.95	51.00	50.95	51.00
Biological assets	11.00	9.00	11.00	9.00
Other investments	12.00	10.00	12.00	10.00
Current tax assets	13.00	11.00	13.00	11.00
*Trade and other current receivables	212.46	212.67	212.46	212.67
Contract assets	14.00	15.00	14.00	15.00
*Derivative financial assets	50.93	50.98	50.93	50.98
*Cash and cash equivalents	480.34	245.52	480.34	245.52
*Other current assets	16.00	17.00	16.00	17.00
Total current assets other than assets held for sale	860.68	622.17	860.68	622.17
Non-current assets or disposal groups classified as held for sale or as held for distribution to owners	2,924.82	1,049.74	2,750.57	957.53
*Total current assets	3,785.50	1,671.91	3,611.25	1,579.70

Figure 42

4. Or, click **Overwrite** to replace the existing values with new values.



- Users need to add footnotes to disclose what the aggregated value is comprised of. For example: Cash and bank balance [480.34] = Cash [108.34] + Bank [300].
- Users can also create footnote manually using the Tool Box. Please refer to [section 7.12](#) for adding footnotes manually.

7.3.5 Drag-and-drop by cell

1. Select a single cell from the tables in the Source Document.
2. Drag and drop on a cell in the templates.



- If you drag-and-drop a cell from a Source Document, the cell will be copied and pasted on the template.
- If you drag-and-drop from free texts in the Source Document, the texts will be cut from the Source Document. To perform copy and paste action, press and hold Ctrl key while drag-and-drop.
- Drag-and-drop into a cell already filled with data will add up the new value with existing value, but footnote will not be created automatically in this case. Footnotes can be added manually using the Tool Box. Please refer to [section 7.12](#) for adding footnotes manually.
- For the primary statements like the statement of financial position and income statements, it is recommended to enable selection by row when you perform drag-and-drop. For disclosure notes, you may want to drag-and-drop by cell when it's needed.

7.4 Import prior year figures

You can import prior year figures from a previously saved XBRL file. The data from the XBRL file will be populated onto the templates in the prior period columns.

1. Click **Import prior year** on the Tool Box as shown in Figure 43.




Figure 43

2. Browse relevant XBRL file to import data. A warning message will be displayed as shown in Figure 44.



Figure 44

3. Click **Ok** to import prior year data. The prior year column in the MBRS templates will be filled with the data mapped to the elements against which a match is found.

 *The prior year dates entered in the Filing Information questions must be equal to the current year dates in the imported XBRL file, otherwise the import process will fail to proceed.*

7.5 Manual entry

Similar to MS Excel, you may select the cell and enter data using the keyboard.

You may also refer to the following table for some useful shortcut keys.

Ctrl + C	Copy
Ctrl + V	Paste
Ctrl + X	Cut
Ctrl + P	Print
Ctrl + F	Find / replace texts on templates or source document
Ctrl + Z	Undo
Ctrl + Drag and drop	Copy and paste data from source document to text editor (using drag and drop without pressing the Ctrl key may cause data to be cut / removed from the source document)
Shift + Arrow keys	Allow for selection of table rows in the source document at a slower pace
Del	To delete the company labels and numerical values in the selected cells of the template

7.6 Typed dimensional tables

In typed dimensions, users will need to key in the classes that are applicable for the reporting company as per the source document. Example shown in Figure 45.

7.6.1 Add/delete typed classes:

1. Click on **Edit** link on the template where typed dimensions are applied.

Section D: Particulars of Directors, Agents and Auditors in Malaysia				
Particulars of Directors	Type of director	Title	Name	Type of identification
Edit Director count				
0001				
0002				

Particulars of Agent	Type of agent	Title	Name	Type of identification
Edit Agent count				
0001				
0002				

Figure 45

2. Window will open as shown in Figure 46.

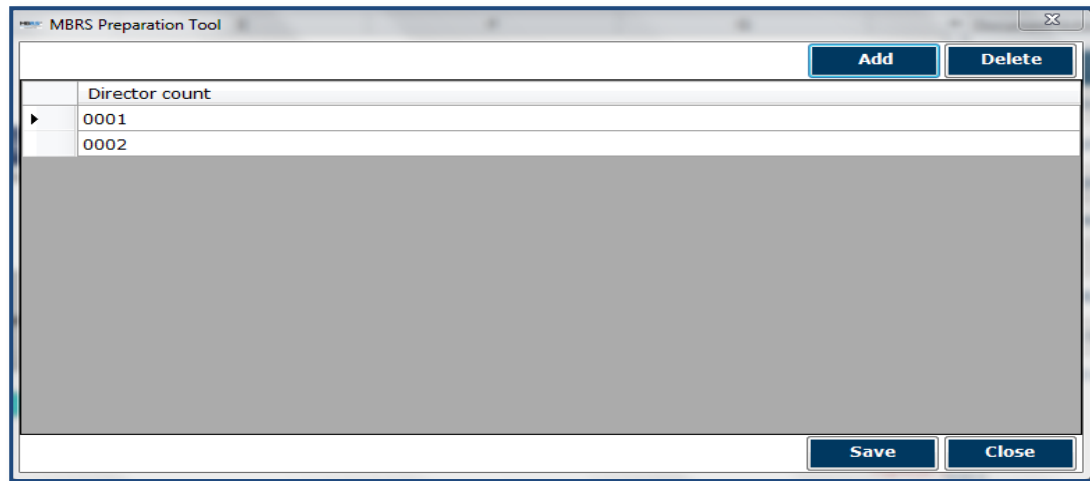


Figure 46

3. Click **Add** to add rows and enter appropriate reporting elements.
4. Click **Save** to save changes to the templates.



*To delete the rows, select the row you want to delete, click **Delete**, and click on **Save**.*

8 Validate and Save XBRL File

8.1 Validate

Before submission to SSM, the XBRL Financial Statements need to be validated against a set of business rules. Please note that the business rules maintained by SSM can only provide a limited extent of accuracy. For example, the rules are unable to determine whether the level of rounding used within the financial statements is correct or not. As a user, you will need to perform proper review of your XBRL financial statements to ensure accurate and complete information is provided.

Validation can be done offline using the mTool. A validation against the set of rules within mTool will result in either **“Error”** or **“Warning”**.

- **Error** - These are highlighted errors that you MUST rectify before filing.
- **Warning** - These are highlighted warnings where the XBRL data may contain error. If your XBRL data contains error, please rectify the error. If the XBRL data is correct (i.e. no error), you may ignore these warnings without any changes required.

1. To validate XBRL file, click **Generate XBRL** in the lower panel of the Tool Box as shown in Figure 47.

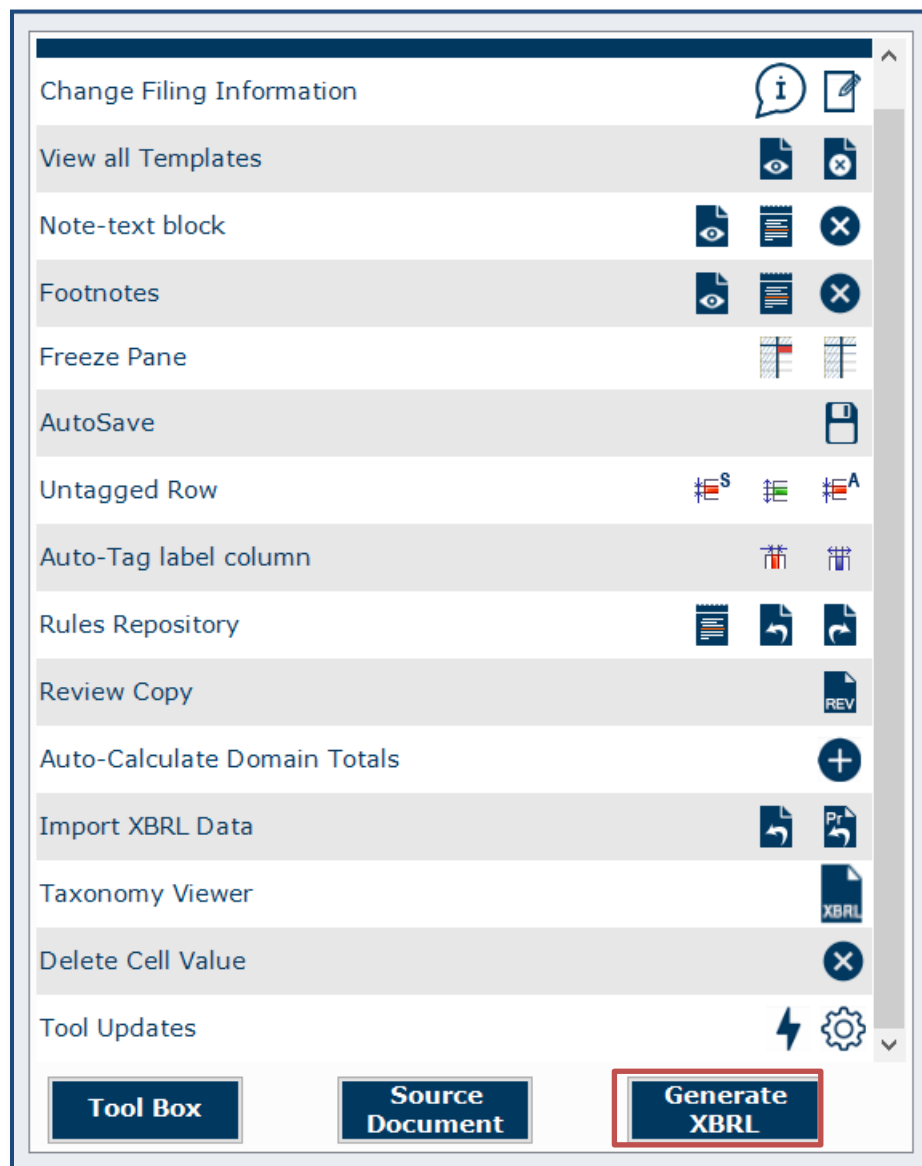


Figure 47

2. Error messages are shown in red texts in the validation window in Figure 48.

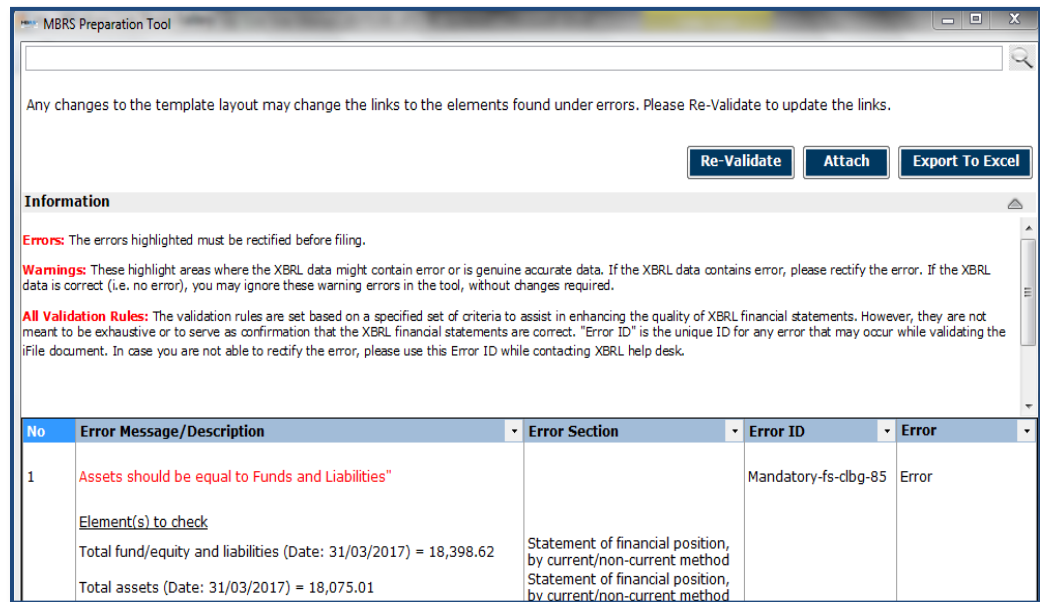


Figure 48

- To rectify the errors, you can click on elements shown under the "Element(s) to check", and the tool will take you to the particular cell which may contain error(s) for you to rectify.

Understand the validation window	
Buttons on the top right corner: <ul style="list-style-type: none"> Re-Validate: Click on Re-Validate to activate the validation process again after rectifying the error, to ensure that it is indeed rectified. Detach or Attach: Click Detach if you want to detach the validation window from the template and click Attach if you want to attach the validation window back to the tool template. Export to Excel: Upon clicking on "Export to Excel", the tool will prompt you to save the validation results in MS Excel spreadsheet. Search: This is a function that allows you to search the validation errors highlighted using key words. 	
Columns in the validation results table: <ul style="list-style-type: none"> No: Serial number for the error. Error Messages: This provides a description of the error. Error messages are displayed in red texts. For each error message, there are "Element(s) to check". Clicking on the element name will take you to the particular cell where you may want to rectify the error. In the brackets beside the element name, you can see the date or period applicable to the element. For example: <i>Total assets (31/03/2017)</i> shown under the "Element (s) to check" means that the amount submitted for Total assets as of 31 March 2017 	

may be incorrect. Similarly, *Total fund/equity and liabilities (31/03/2017)* means that the amount submitted for Total fund/equity and liabilities as of 31 March 2017 may be incorrect.

- **Section:** This shows the template name where the element belongs to.
- **Error ID:** This is the unique Error ID for the error shown. If you have issues with validation, you can use this Error ID in your communication with SSM.
- **Type of Error:** This shows whether it's an Error or Warning.

8.2 Save XBRL file

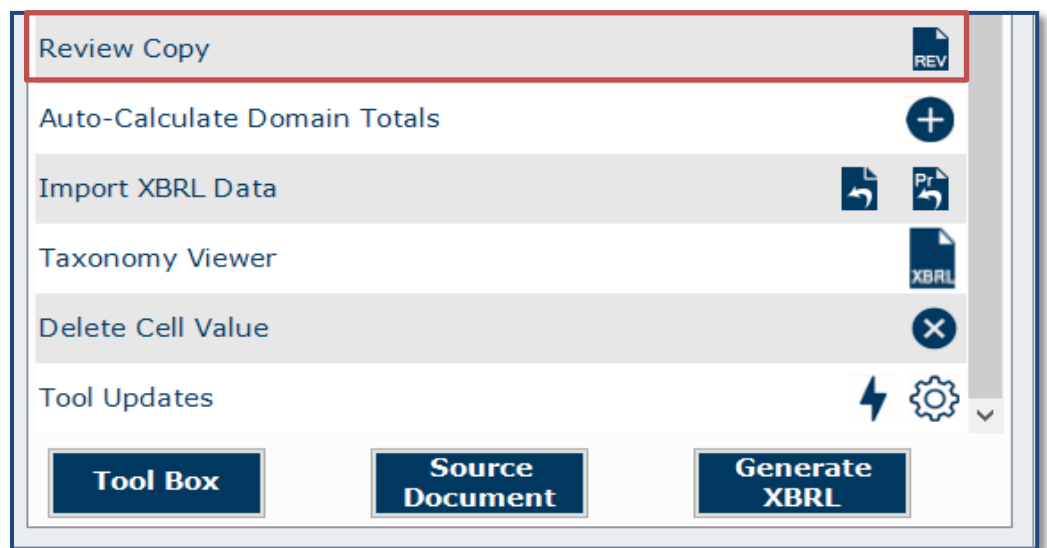
8.2.1 Save Review copy

Using the preparation tool, you can generate human readable format from the XBRL Financial Statements. This human readable copy can be saved into MS Word format.

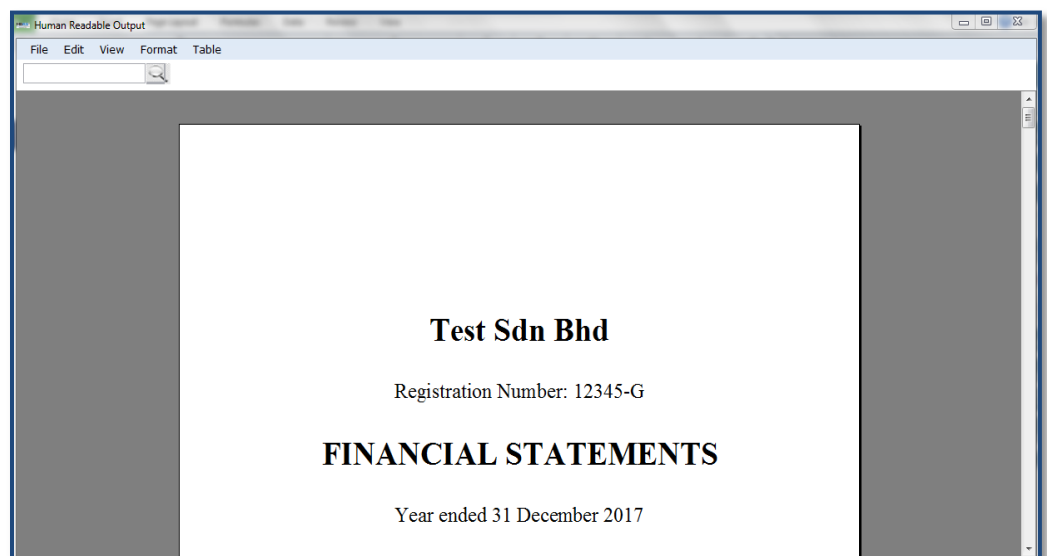
The mTool can generate a human readable format:

- **Review Copy:** The Review Copy is designed to reflect the content submitted within "Disclosure of Complete Set of Financial Statements" text block as well as the detailed information elements. This would allow preparers to review the complete set of information submitted within the XBRL file.

1. Click **Review copy** on the Tool Box as shown in Figure 49.

**Figure 49**

2. **Save File as** Word document as shown in Figure 50.

**Figure 50**



- You can generate the human readable output at any point of time after having answered the Filing Information questions.
- **Draft copy:** Uncheck the selection for Draft copy if you want to remove the wording of "Draft" on the human readable output.
- Footnotes are shown on the human readable output at the bottom of the page for the corresponding line item.

8.2.2 Save XBRL file

Companies are required to upload XBRL Financial Statements to be filed to SSM. You can follow the following steps to save the XBRL file.

1. Click **Save XBRL** on the Tool Box as shown in Figure 51.

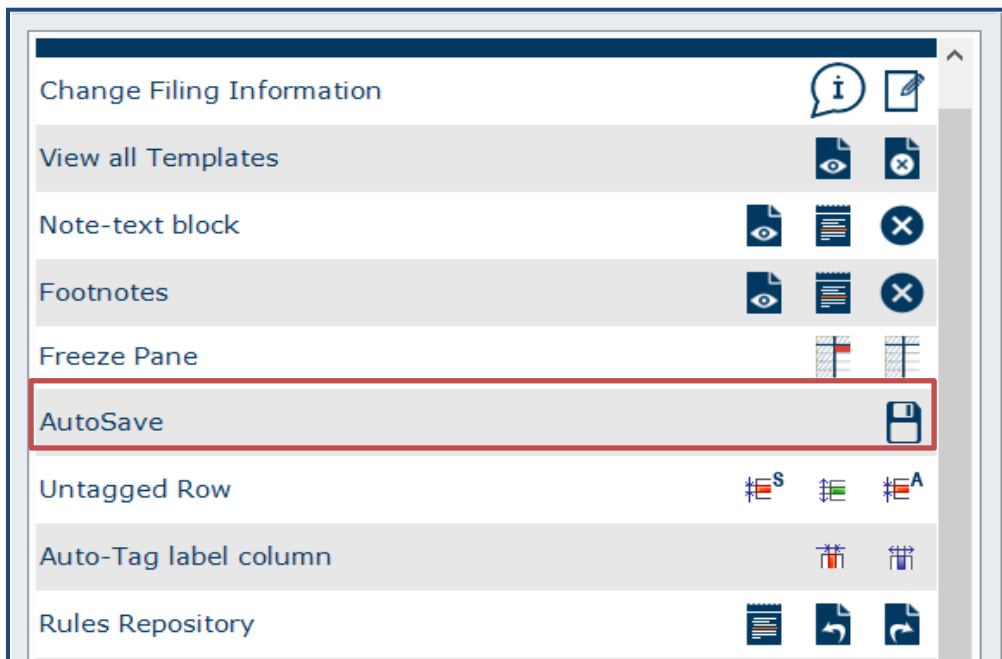


Figure 51

2. If there are fundamental errors, which contravene the XBRL specifications, found in the XBRL Financial Statements (defined as “XBRL Error”), the tool will not be able to Validate or Save XBRL as shown in Figure 52. You will need to resolve these fundamental XBRL errors before the XBRL file can be saved as shown in Figure 52

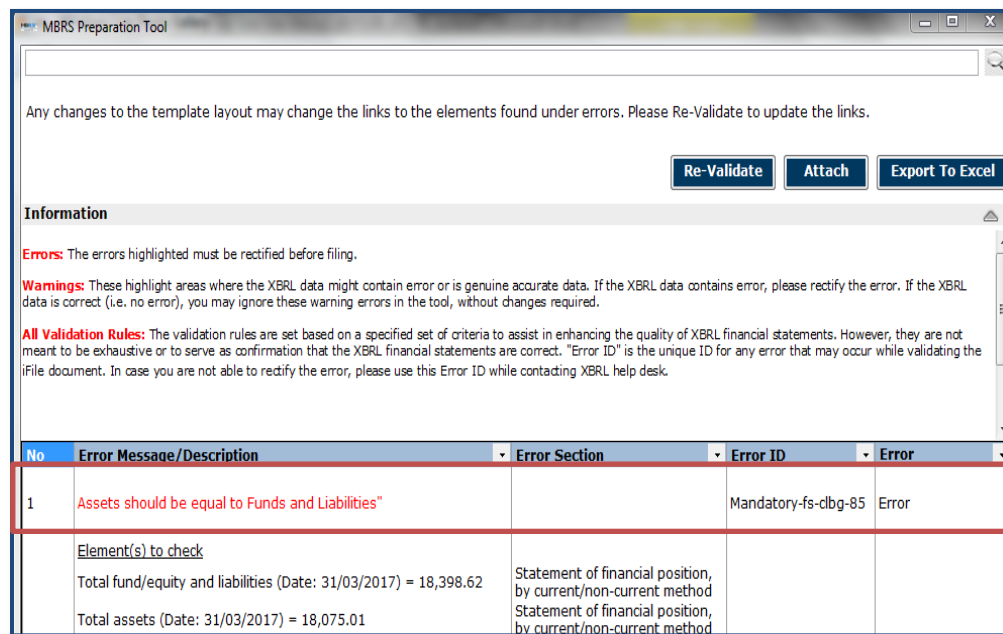


Figure 52

3. If there are no fundamental XBRL errors, you can click **Save XBRL file** in the window. A browser window will open for you to save XBRL Financial Statements as shown in Figure 53

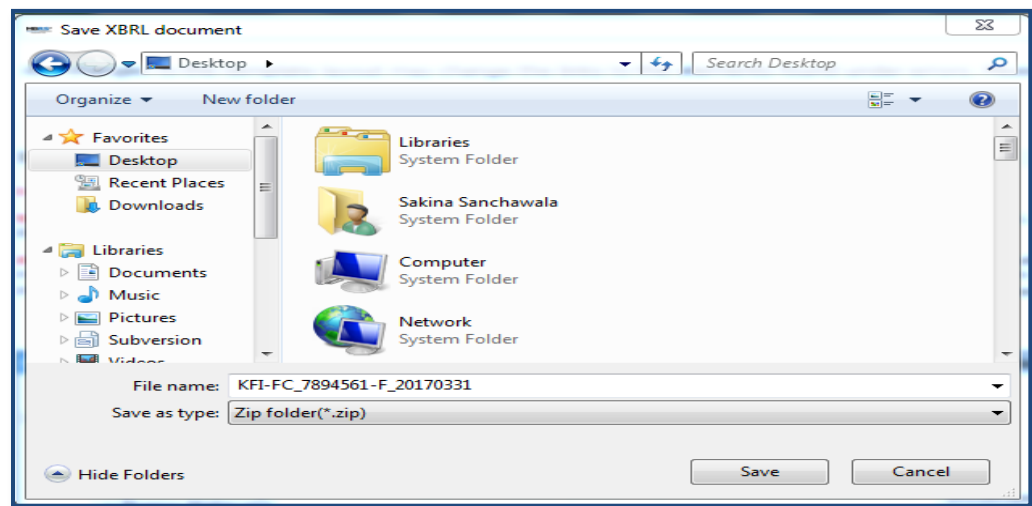


Figure 53

4. Click **Save** to save the XBRL file in the selected location.

9 Tool Box Functions and Features

The Tool Box in the preparation tool has different functions and features, which allow users to customize the templates, fill the templates and generate human readable output and XBRL files. Below shows what the Tool Box looks like in Figure 54.

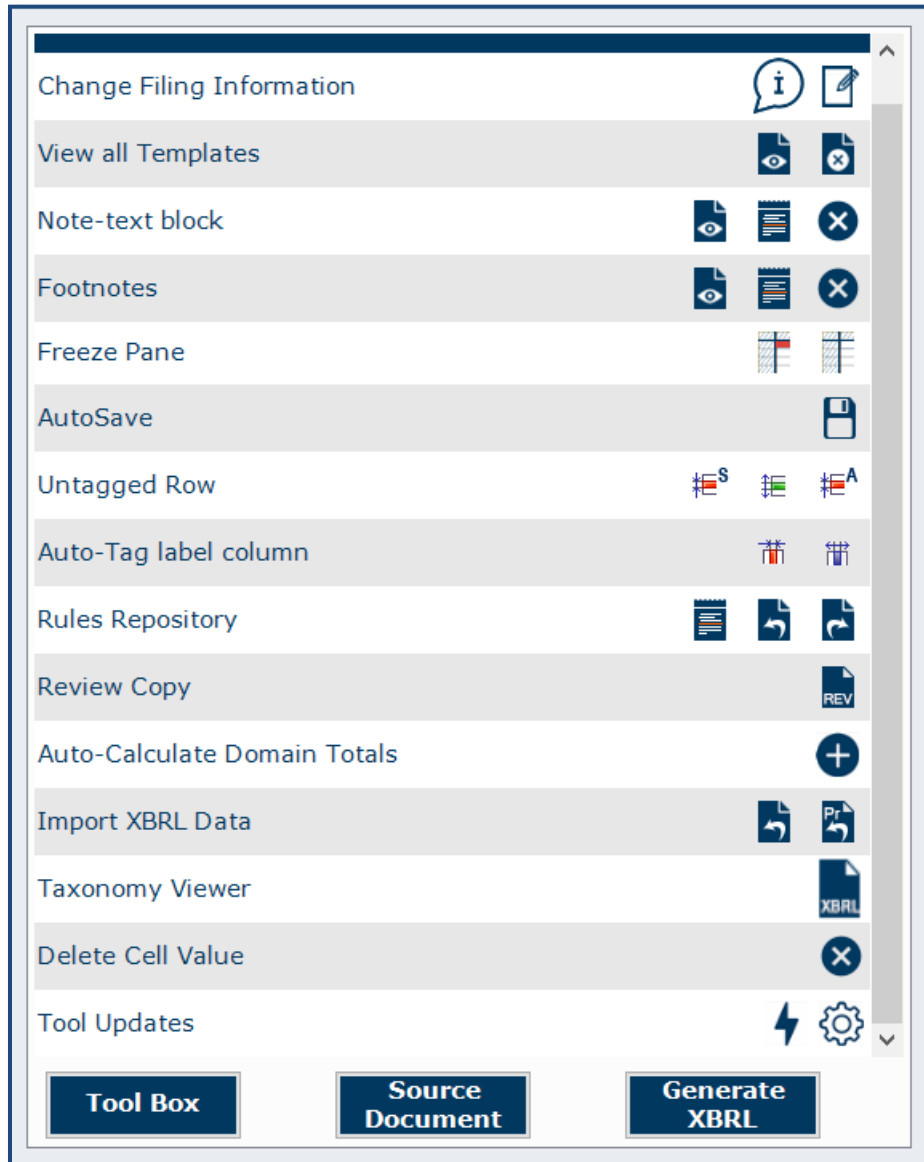


Figure 54

Functions in the upper panel:

- a. **Templates:** View or clear all data on selected template.
- b. **Note-text block:** Preview note text block as well as Add/ View/ Edit/ Delete text block
- c. **Footnotes:** Preview Footnotes as well as Add/ View/ Edit/ Delete the footnotes.
- d. **Freeze panes:** Freeze or unfreeze a portion of the template.
- e. **Auto Save:** Activate and set time interval for the tool to automatically save Excel templates.
- f. **Untagged Row:** Show or hide all of untagged rows.
- g. **Auto-Tag label column:** Show or hide Auto-Tag labels.
- h. **Rules repository:** View, import or export the rule repository.
- i. **Review copy:** Allow preparers to review the complete set of information submitted within the XBRL file.
- j. **Import XBRL data:** Import previously saved XBRL files into the preparation tool to pre-populate prior year numbers onto the MBRS templates.
- k. **Taxonomy viewer:** The taxonomy viewer is a function for you to search element in the taxonomy. It provides guidance on how you map data elements from Source Document to the MBRS templates.
- l. **Delete cell value:** Delete or clear all data on selected template.
- m. **Auto-Calculate Domain Totals:** Allow calculating parent domain values for current layout only or for all layouts in the sheet.
- n. **Tool Updates:** Check of tool updated and Configure proxy settings.

Functions in the lower panel:

- a. **Toolbox:**** The toolbox allows you to navigate back to toolbox anytime when document action panel is open.
- b. **Source Document:**** The Source document button allows you to load the source document into the preparation tool. Auto Tag and drag-and-drop can only be done after the source document is loaded.
- c. **Generate XBRL:**** Use this button to start validating XBRL Financial Statements and generate XBRL file.

9.1 **Toolbox**

The toolbox allows you to navigate back and forth the different windows which are opened in the right pane. The purpose of this icon is to allow navigation and open the tool box.

9.2 **Source Document**

The Source Document button allows you to load the Source Document into the mTool. Auto Tag and drag-and-drop can only be done after the Source Document is loaded.

Please refer to [section 6.1](#) to see more details on importing a Source Document.

9.3 **Generate XBRL file**

This function is for you to validate and generate the XBRL file and rectify errors if any.

Please refer to [section 6](#) to see more details on the Validate.

9.4 Template

9.4.1 View templates

1. Click View templates on the Tool Box as shown in Figure 55.



Figure 55

2. The view template pane will appear in the right pane as shown in Figure 56. The pane shows the list of all the templates present in the selected taxonomy.



Figure 56

9.4.2 Clear template data

1. Click **Clear template data** on the Tool Box as shown in Figure 57.

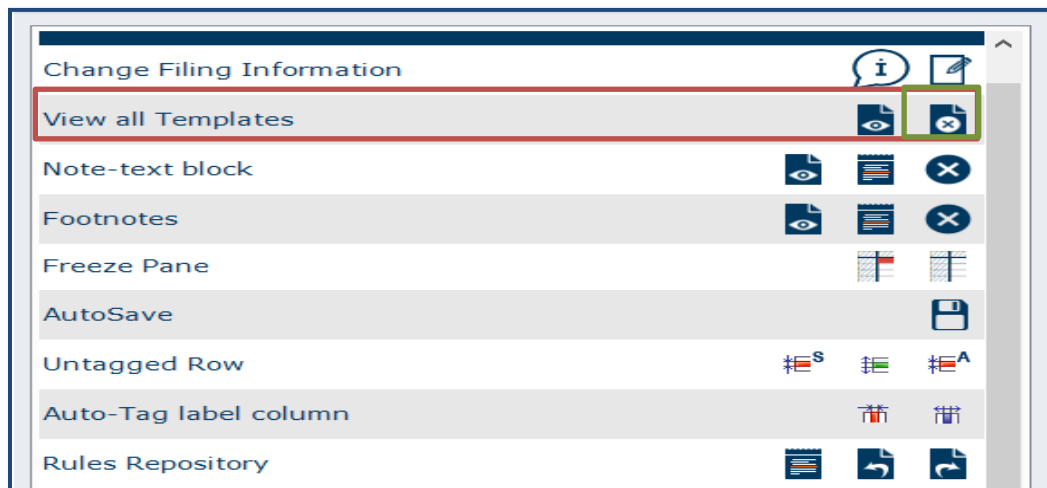


Figure 57

2. All values/footnotes/notes/company labels will be deleted from the template.

9.5 Note- text block

A text block information contains narrative information of concept that is to be reported.

9.5.1 View/edit

1. Select **text block field** as shown in Figure 58.

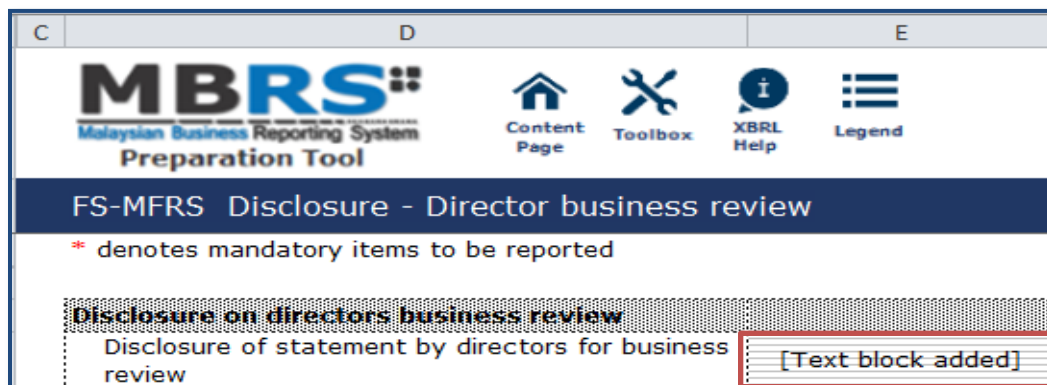


Figure 58

2. Click **View/Edit** notes as shown in **Error! Reference source not found.59**.

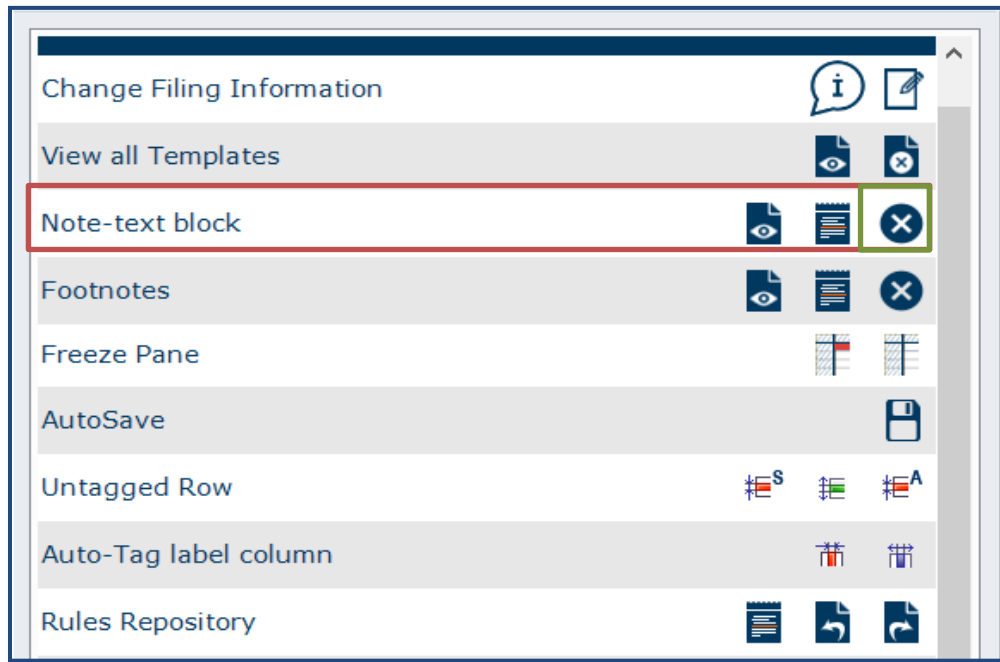


Figure 59

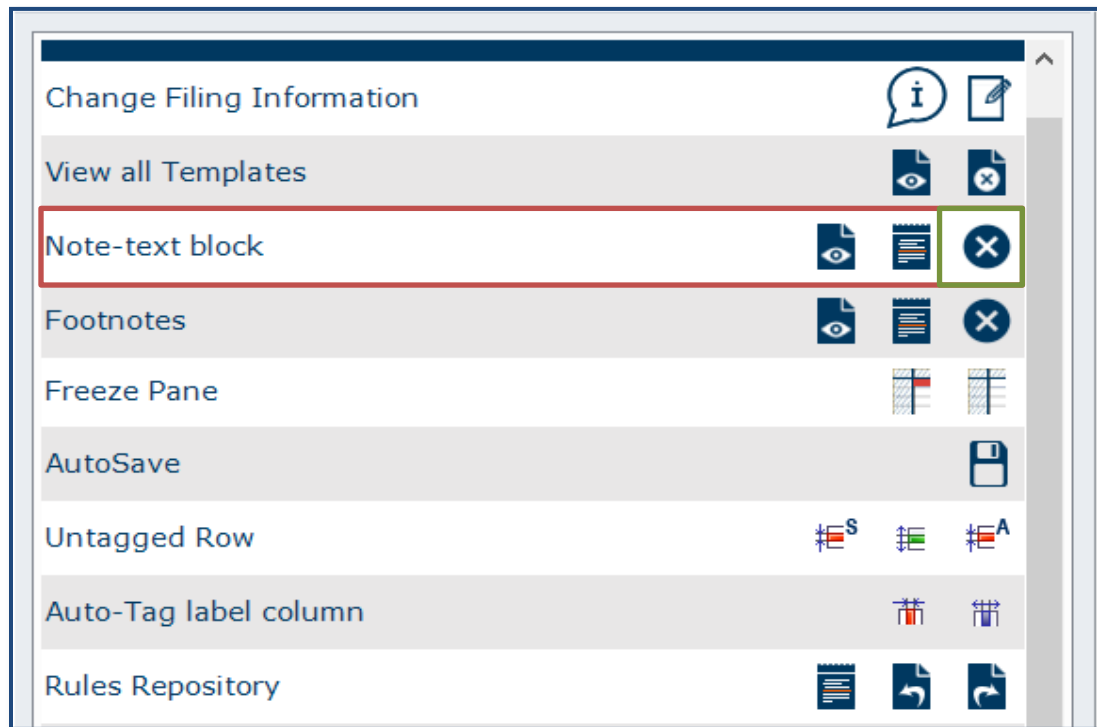
3. Text editor will open up displaying the text saved in the text block field.



To view the notes in Preview panel, select text block field where notes have been added and click on Preview.

9.5.2 Delete text block

1. Select text block fields in which notes have been added.
2. Click **Delete notes** on the Tool Box as shown in Figure 60.

**Figure 60**

3. A message box will appear confirming the action.
4. Click **Yes** to delete the note, or **No** to abort the action.

9.6 Footnotes

Footnotes are created to disclose additional information about a line item. Using this function, you can manually create, view or edit footnotes. You can also delete footnotes using this function.

9.6.1 Create

1. Select cell in which numeric value has been entered.
2. Click **Create/View/Edit Footnotes** on the Tool Box as shown in Figure 61.



Figure 61

3. A text editor will show for you to create/view/edit footnote as shown in Figure

62.

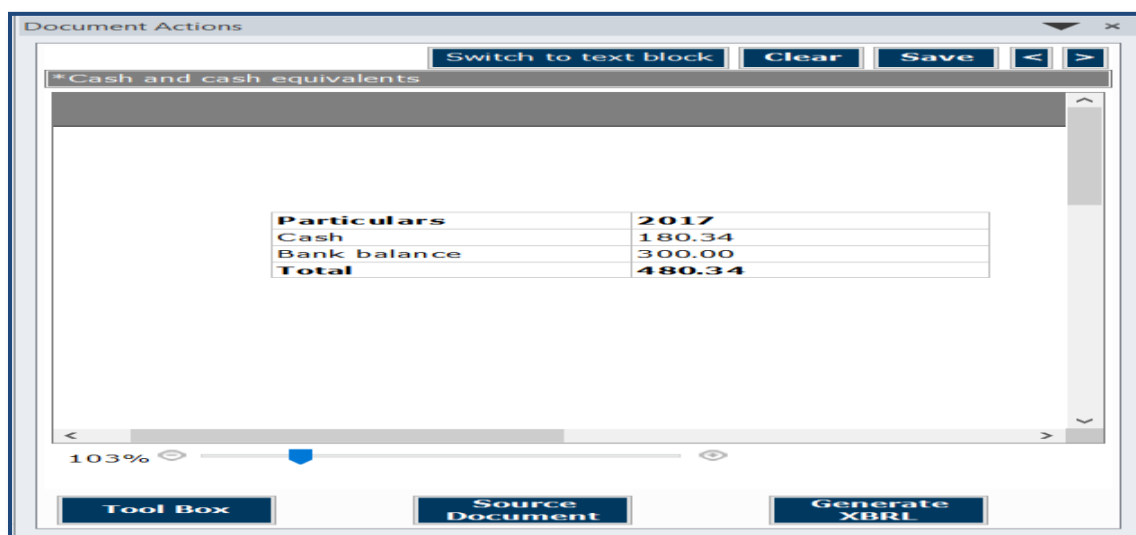


Figure 62

4. Type the footnote. Save and close the text editor.
5. Footnote will be assigned to the selected cell as shown in Figure 63.

FS-MFRS Statement of financial position, by current/non-current method				
*Trade and other non-current receivables	151.11	151.26	151.11	151.26
Contract assets	18.00	10.00	18.00	10.00
Deferred tax assets	19.00	12.00	19.00	12.00
*Derivative financial assets	50.85	50.90	50.85	50.90
*Other non-current assets	30.78	30.81	30.78	30.81
*Total non-current assets	1,527.02	1,992.32	1,527.02	1,992.32
Current assets				
*Inventories	50.95	51.00	50.95	51.00
Biological assets	11.00	9.00	11.00	9.00
Other investments	12.00	10.00	12.00	10.00
Current tax assets	13.00	11.00	13.00	11.00
*Trade and other current receivables	212.46	212.67	212.46	212.67
Contract assets	14.00	15.00	14.00	15.00
*Derivative financial assets	50.03	50.08	50.03	50.08
*Cash and cash equivalents	480.34	745.52	480.34	745.52
*Other current assets	16.00	17.00	16.00	17.00
Total current assets other than assets held for sale	860.68	622.17	860.68	622.17
Non-current assets or disposal groups classified as held for sale or as held for distribution to owners	2,924.82	1,049.74	2,750.57	957.53
*Total current assets	3,785.50	1,671.91	3,611.25	1,579.70

Figure 63



Users can also drag-and-drop multiple rows from the source document to the tool templates. These multiple items will be aggregated and assigned to the element on which they are dropped. A footnote will be automatically created to show the aggregated value and its components. Please refer to [section 6.3](#) for more details.

9.6.2 View/edit footnote

1. Select number cell in which footnote has been assigned.
2. Click **Add/View/Edit Footnotes** on the Tool Box.
3. Footnote will be shown in the text editor.

You can also view and edit the footnotes in the preview pane. Please refer to [section 6.4](#) for more details.

9.6.3 Delete selected footnote

1. Select number cell(s) in which footnote has been assigned as shown in Figure 64.

*Cash and cash equivalents	480.34	245.52	480.34	245.52	See details
----------------------------	--------	--------	--------	--------	-----------------------------

Figure 64

2. Click **Delete Selected Footnotes** on the Tool Box as shown in Figure 65.



Figure 65

3. A message will be displayed to confirm the deletion. Click **Yes** to delete or **No** to abort.

9.7 Freeze Pane

This function allows you to freeze a portion of the templates, and to scroll the rest of the templates. You can also use this function to unfreeze panes in the templates.

1. Select a section in the template as shown in Figure 66.

	Consolidated 2017 MYR'000	Consolidated 2016 MYR'000 Restated	Separate 2017 MYR'000	Separate 2016 MYR'000 Restated
Statement of financial position				
Assets				
Non-current assets				
*Property, plant and equipment	208.00	353.00	208.00	353.00
*Investment property	56.00	81.00	56.00	81.00
*Biological assets	10.00	13.00	10.00	13.00
Right-of-use assets	11.00	14.00	11.00	14.00
Service concession assets	12.00	15.00	12.00	15.00
*Intangible assets	318.00	462.00	318.00	462.00
*Investments in subsidiaries	213.00	285.00	213.00	285.00
*Investments in associates	343.00	427.00	343.00	427.00
*Investments in joint ventures	70.28	70.35	70.28	70.35
*Other investments	16.00	17.00	16.00	17.00
*Trade and other non-current receivables	151.11	151.26	151.11	151.26
Contract assets	18.00	10.00	18.00	10.00
Deferred tax assets	19.00	12.00	19.00	12.00
*Derivative financial assets	50.85	50.90	50.85	50.90
*Other non-current assets	30.78	30.81	30.78	30.81
*Total non-current assets	1,527.02	1,992.32	1,527.02	1,992.32

Figure 66

- Click on **Freeze Pane** as shown in Figure 67.



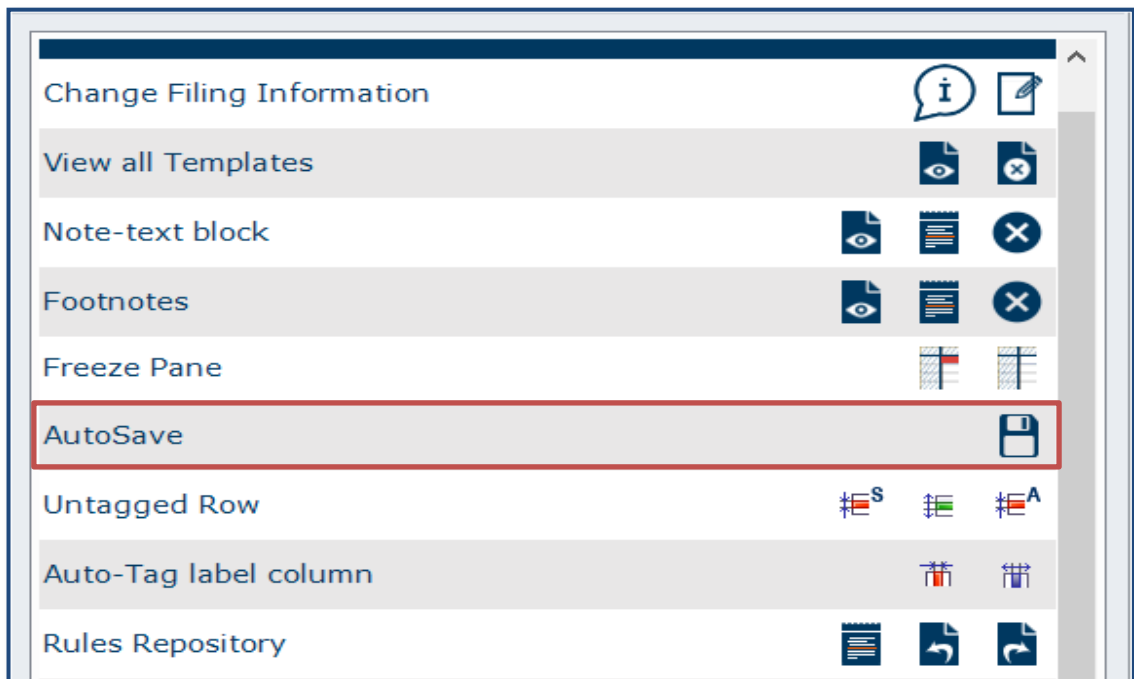
Figure 67

- Freeze Pane will apply on the templates.
- Click **Unfreeze Pane** as shown in Figure 68, and you can unfreeze pane.

**Figure 68**

9.8 Auto Save

By default, the mTool automatically saves the templates every 3 minutes. This function allows you to disable the Auto Save function and change the time Interval.

**Figure 69**

1. Select/unselect the check box in Figure 81 to enable/disable Auto Save.

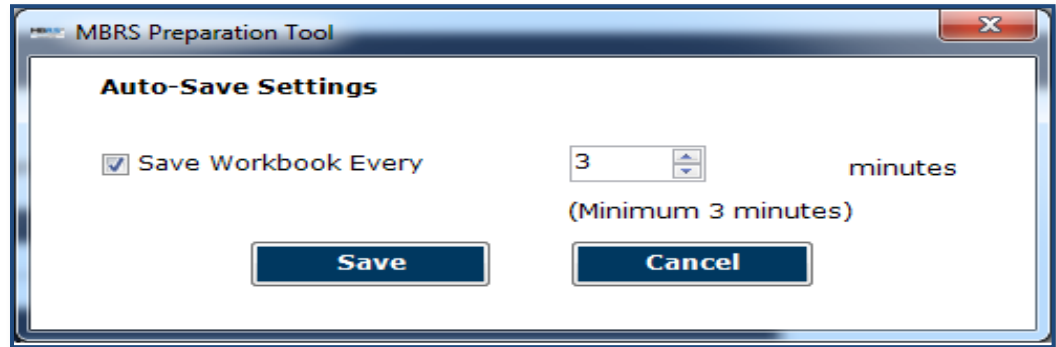


Figure 70

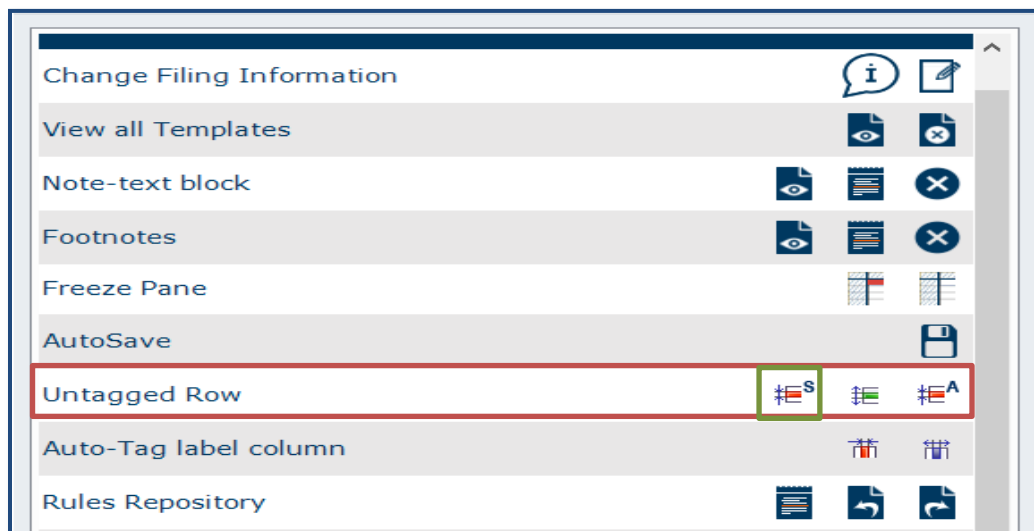
2. Set the time interval in minutes to Auto Save the templates.
3. Click **Save** to save your changes.

9.9 Hide/show untagged rows

This function allows you to hide or show the untagged rows. Rows which do not have any values in the templates are known as untagged rows.

9.9.1 Hide All

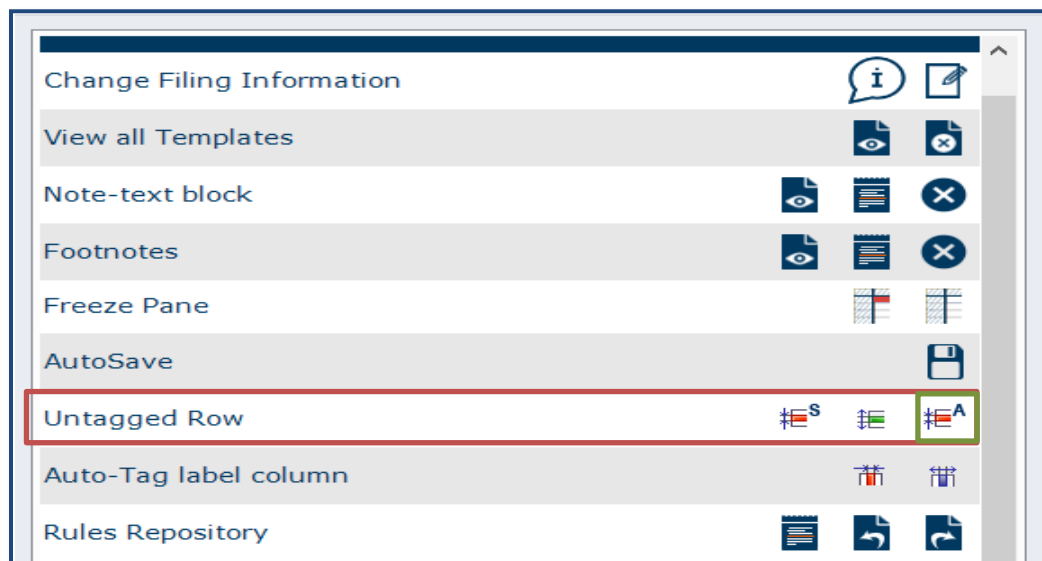
1. Click **Hide Untagged rows** on the Tool Box as shown in Figure 71.

**Figure 71**

2. All untagged rows will hide from the current template.

9.9.2 Hide Selected

1. Select rows in the template
2. Click **Hide Selected Untagged** rows on the Tool Box as shown in Figure 72.

**Figure 72**

3. Untagged rows among the selected rows will hide from the current template.

9.9.3 Un-Hide

1. Click **Un-hide Untagged rows** on the Tool Box as shown in Figure 73.

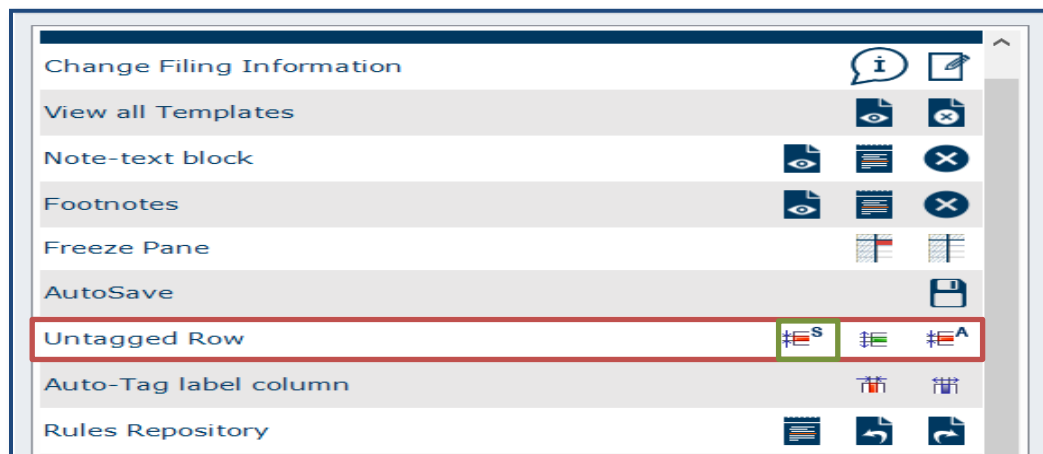


Figure 73

2. All the untagged rows will appear on the current template.

9.10 Auto tag label column

9.10.1 Show

1. Click **Show** Company label column on tool box as shown in Figure 74.

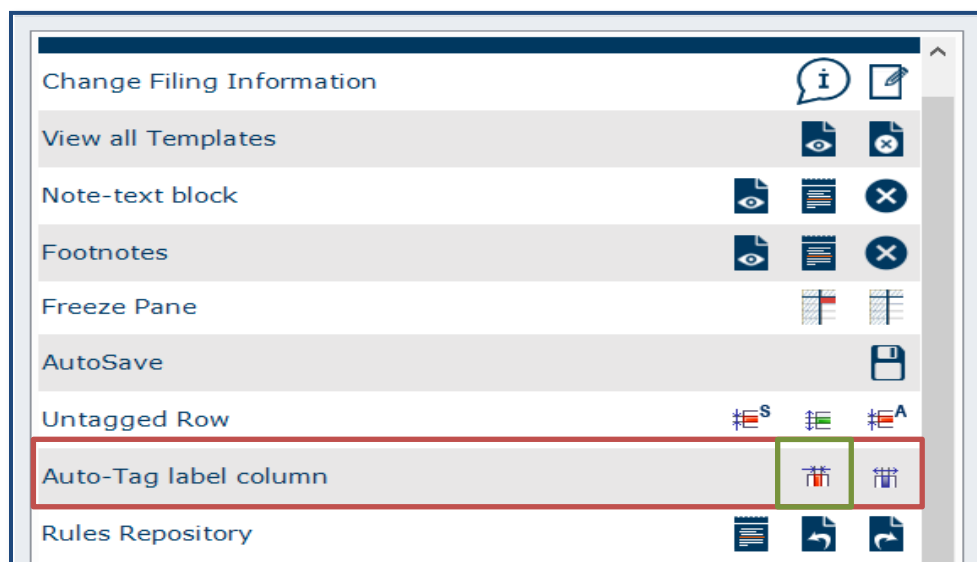


Figure 74

2. Company label column will be displayed on the template as shown in Figure 75.

		Consolidated 2017 MYR'000	Consolidated 2016 MYR'000	Separate 2017 MYR'000	Separate 2016 MYR'000
			Restated		Restated
Statement of financial position					
Statement of financial position					
Assets					
Non-current assets					
*Property, plant and equipment	Property and equipment	208.00	353.00	208.00	353.00
*Investment property	Investment properties	56.00	81.00	56.00	81.00
*Biological assets	Biological assets	10.00	13.00	10.00	13.00
Right-of-use assets	Right to use	11.00	14.00	11.00	14.00
Service concession assets	Service concession	12.00	15.00	12.00	15.00
*Intangible assets	Intangible assets, net	318.00	462.00	318.00	462.00
*Investments in subsidiaries		213.00	285.00	213.00	285.00
*Investments in associates		343.00	427.00	343.00	427.00
*Investments in joint ventures		70.28	70.35	70.28	70.35
*Other investments		16.00	17.00	16.00	17.00
*Trade and other non-current receivables		151.11	151.26	151.11	151.26
Contract assets		18.00	10.00	18.00	10.00
Deferred tax assets		19.00	12.00	19.00	12.00

Figure 75

9.10.2 Hide

1. Click **Hide** Company label column on tool box as shown in Figure 76.

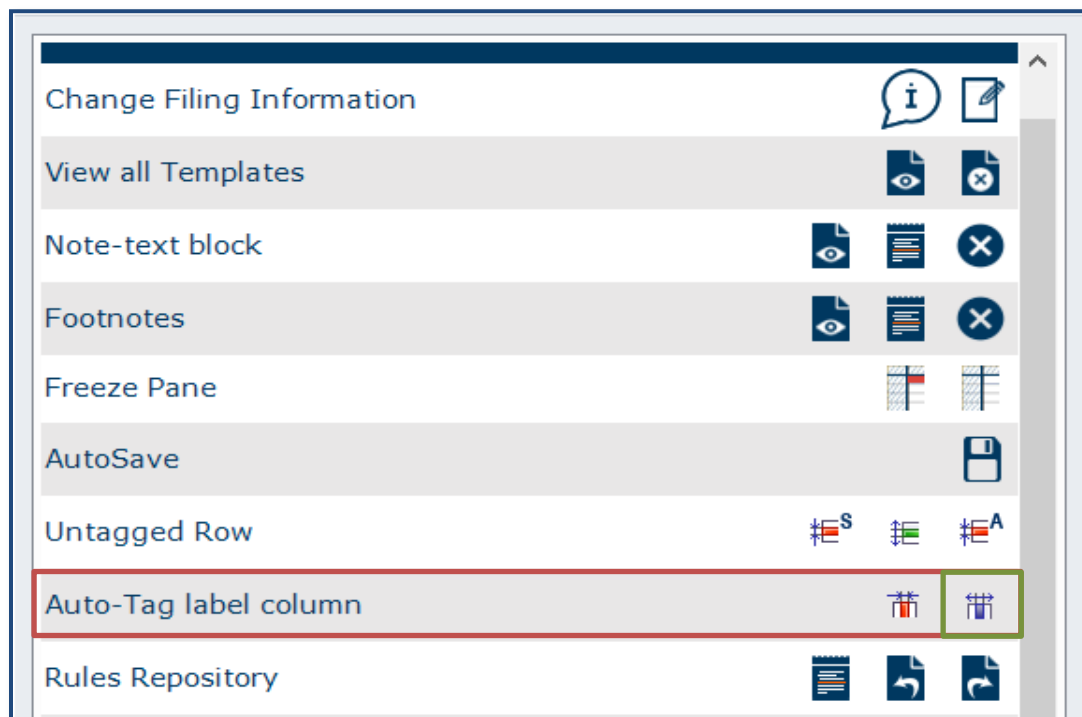


Figure 76

2. Company label column will be hidden from the template as shown in Figure 77.

	Consolidated 2017 MYR'000	Consolidated 2016 MYR'000	Separate 2017 MYR'000	Separate 2016 MYR'000
Statement of financial position				
Assets				
Non-current assets				
*Property, plant and equipment	208.00	353.00	208.00	353.00
*Investment property	56.00	81.00	56.00	81.00
*Biological assets	10.00	13.00	10.00	13.00
*Right-of-use assets	11.00	14.00	11.00	14.00
*Service concession assets	12.00	15.00	12.00	15.00
*Intangible assets	318.00	462.00	318.00	462.00
*Investments in subsidiaries	213.00	285.00	213.00	285.00
*Investments in associates	343.00	427.00	343.00	427.00
*Investments in joint ventures	70.28	70.35	70.28	70.35
*Other investments	16.00	17.00	16.00	17.00
*Trade and other non-current receivables	151.11	151.26	151.11	151.26
Contract assets	18.00	10.00	18.00	10.00
Deferred tax assets	19.00	12.00	19.00	12.00
*Derivative financial assets	50.85	50.90	50.85	50.90

Figure 77



Data entered in the Company label fields will NOT be lost if user toggles between hide and show company label fields.

9.11 Rules Repository

Rule repository saves all the mapping rules between company labels and taxonomy items. The mapping rules are used by Auto Tag function. There are two types of mapping rules:

- **One to one mapping rules:** These are rules where one company label is mapped to one taxonomy item, for example, company label “Stock” is mapped to “Inventories” in taxonomy.
- **Many to one mapping rules:** These are rules where multiple company labels are mapped to one taxonomy item. In this case, the multiple line items in the AGM financial statements will be aggregated to the one taxonomy item in the template, and a footnote will be created by the preparation tool to show what the aggregated item comprises. For example, company labels “stock of finished goods” and “stock of raw materials” are mapped to “Inventories” in taxonomy.

The mapping rules are automatically created when you manually map the line item on the source document to taxonomy items using drag-and-drop. The following sections how you can view/edit and import/export the rules repository.

9.11.1 View/edit

1. Click **View/Edit Rules Repository** on the Tool Box as shown in Figure 78.

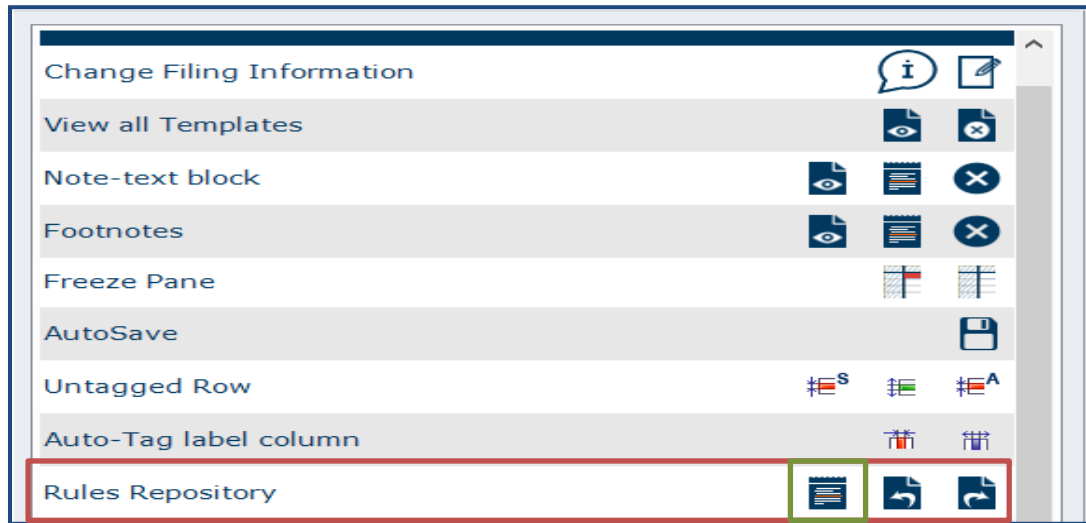


Figure 78

2. Rules repository opens with all the rules created for taxonomy labels as shown in Figure 79.

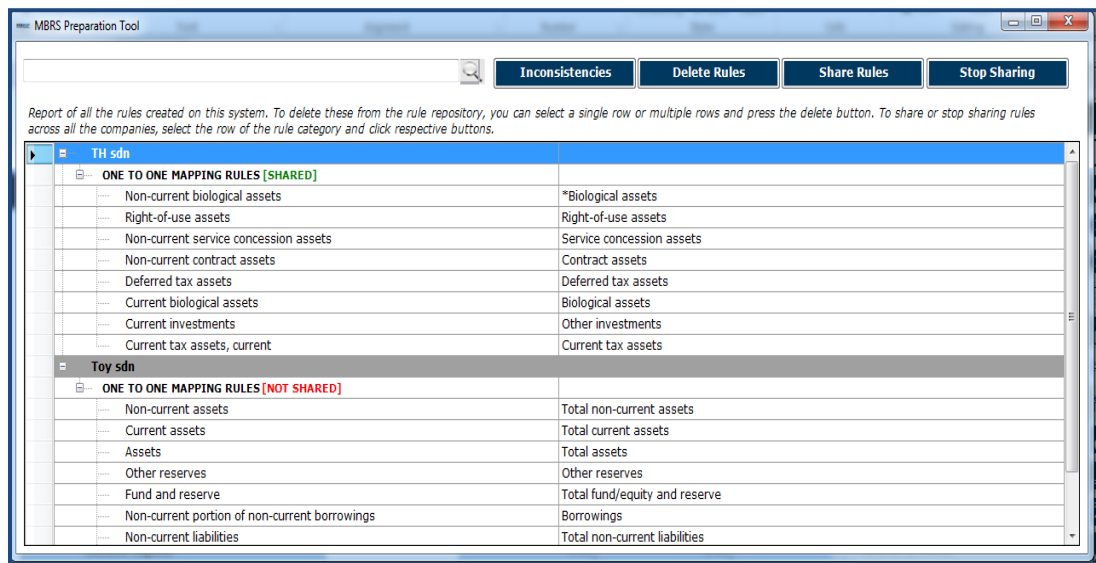


Figure 79

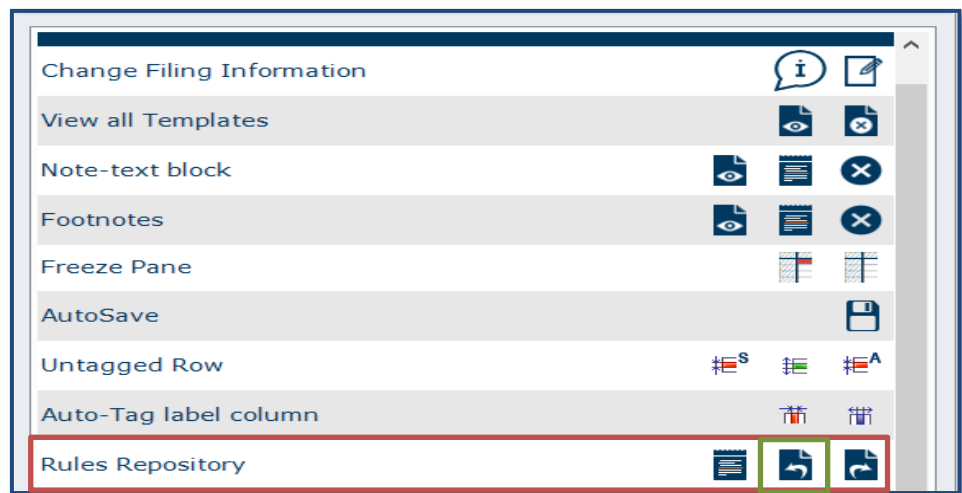
How to use the four buttons above as shown in Figure 79:

- i. **Inconsistencies:** For the same taxonomy item, mapping rules can be different for different companies. Click **Inconsistencies**, you will see a list of these taxonomy items where different mapping rules exist in the rules repository.
- ii. **Delete rules:** Select a mapping rule and click **Delete rules** to delete the mapping rule.
- iii. **Shared rules:** The rule repository might have rules stored for different companies. Users can choose to share a mapping rule under one company, so that the mapping rule will be used when you perform Auto Tag for other companies. To share the rules, you can
 - Select either the Company Name or the mapping rule category (one-to-one/many to one); and
 - Click **Share rules** button
- iv. **Stop sharing:** Similarly, users can choose not to share the rules.
 - Select either the Company name or the mapping rule category (one-to-one/many to one); and
 - Click **Stop sharing** button
- v. **Export to Excel:** Click this button to export rules repository into Excel spreadsheet.

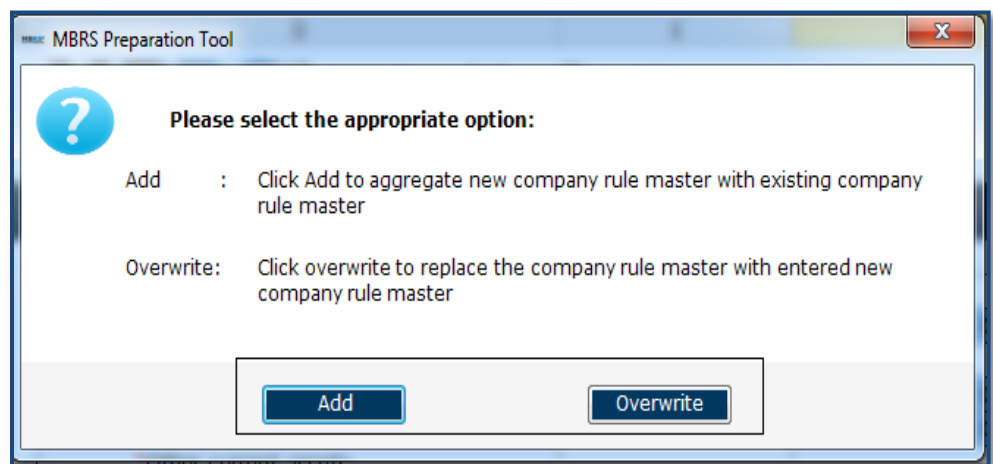
9.11.2 Import

This function allows you to import rules repository (in XML file) created by other preparers.

1. Click **Import Rules Repository** on the Tool Box as shown in Figure 80.

**Figure 80**

2. Select relevant xml file for Rules Repository and click **Open**.
3. Screen will be displayed as shown in Figure 81.

**Figure 81**

- i. Click **Add**. Imported rules are added to the existing Rules Repository.
- ii. Click **Overwrite** to replace existing mapping rules with the new rules in the imported Rules Repository.

9.11.3 Export

This function allows you to export Rules Repository into an XML file. The file can be shared with others to help their preparation.

1. **Click Export Rules Repository** on the Tool Box as shown in Figure 82.

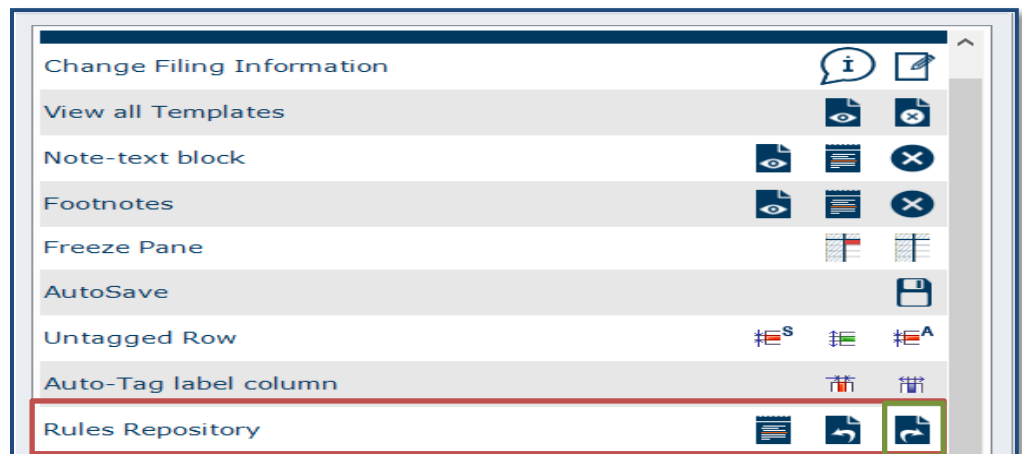
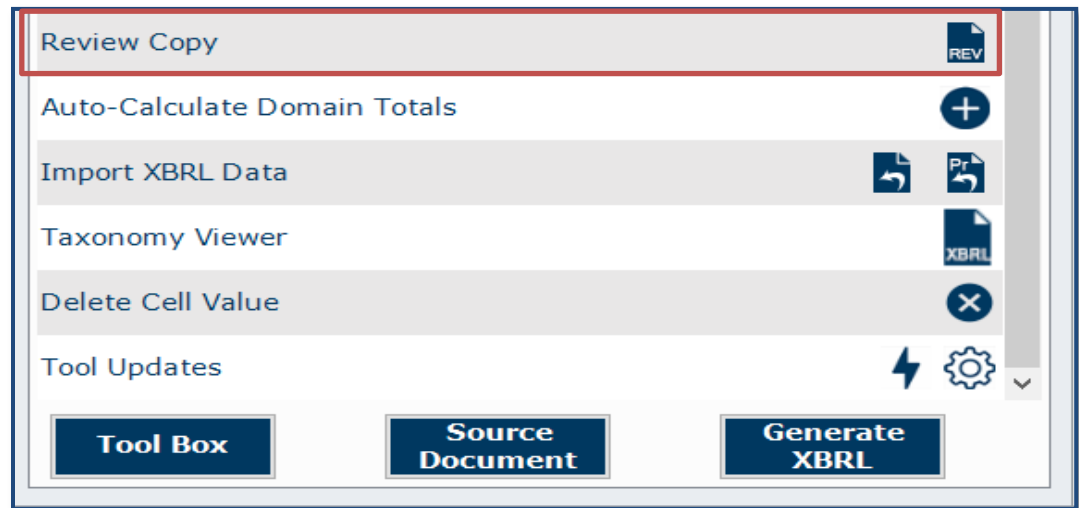


Figure 82

2. Select location folder and save the Rule Repository in XML file.

9.12 Review copy

Using the mTool, you can generate human readable format. This human readable copy can be saved into MS Word format

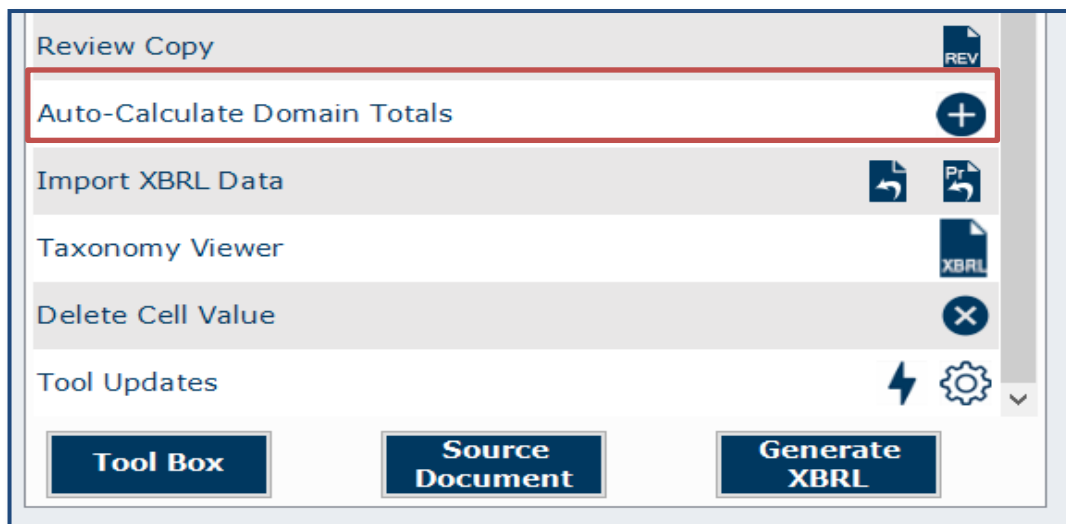
**Figure 83**

Please refer to [section 7.2.1](#) to see more details

9.13 Auto-Calculate Domain Totals

1. Select Domain Total Column
2. Click **Auto-Calculate Domain Totals** on the Tool Box as shown

in Figure 84.

**Figure 84**

3. A window appears for calculating parent domain values for current layout only or for all layouts in the sheet as shown in Figure 85.

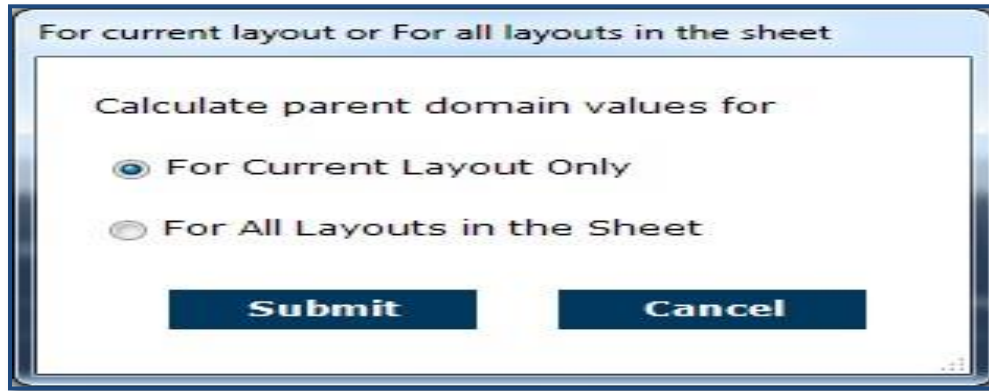


Figure 85

9.14 Import XBRL data

This function allows you to import prior year figures on the templates in the mTool as shown in Figure 86

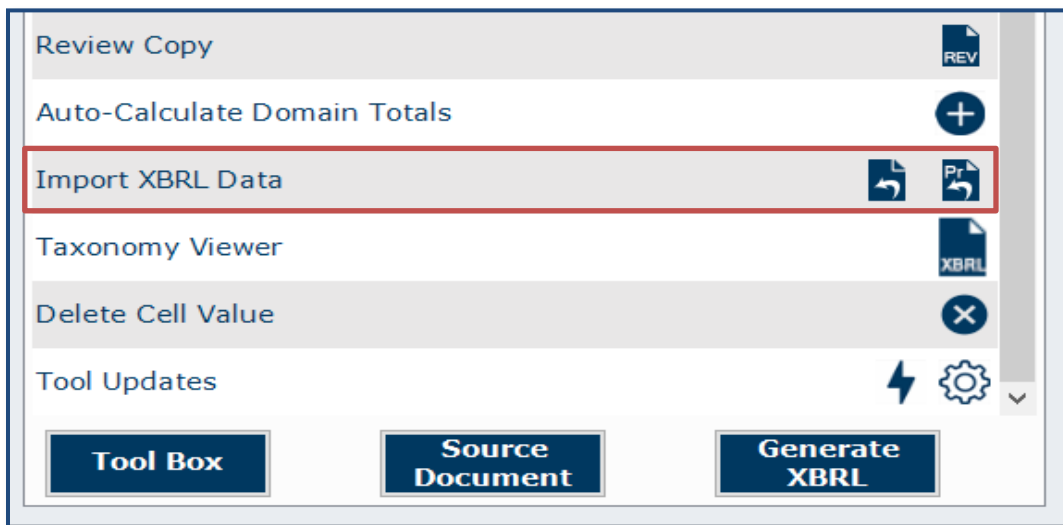


Figure 86

Please refer to [section 6.1](#) to see more details.

9.15 Taxonomy viewer

Currently, there are certain types of mapping that can be performed.

- i. One item within financial statements can be mapped to a single element in a one-to-one relationship. For example: Fixed assets within financial statements can be mapped to Property, Plant and Equipment concept within the taxonomy.
- ii. Many items within Financial Statements can be aggregated together to be mapped to a single element because they are sub-categories of the element. For example, Trade receivables and other receivables within financial statements can be aggregated to be mapped to Trade and other receivables within the taxonomy.

The taxonomy viewer is a function for you to assist you in these two types of mapping. After clicking on taxonomy viewer, you will see the screen as shown in Figure 99.

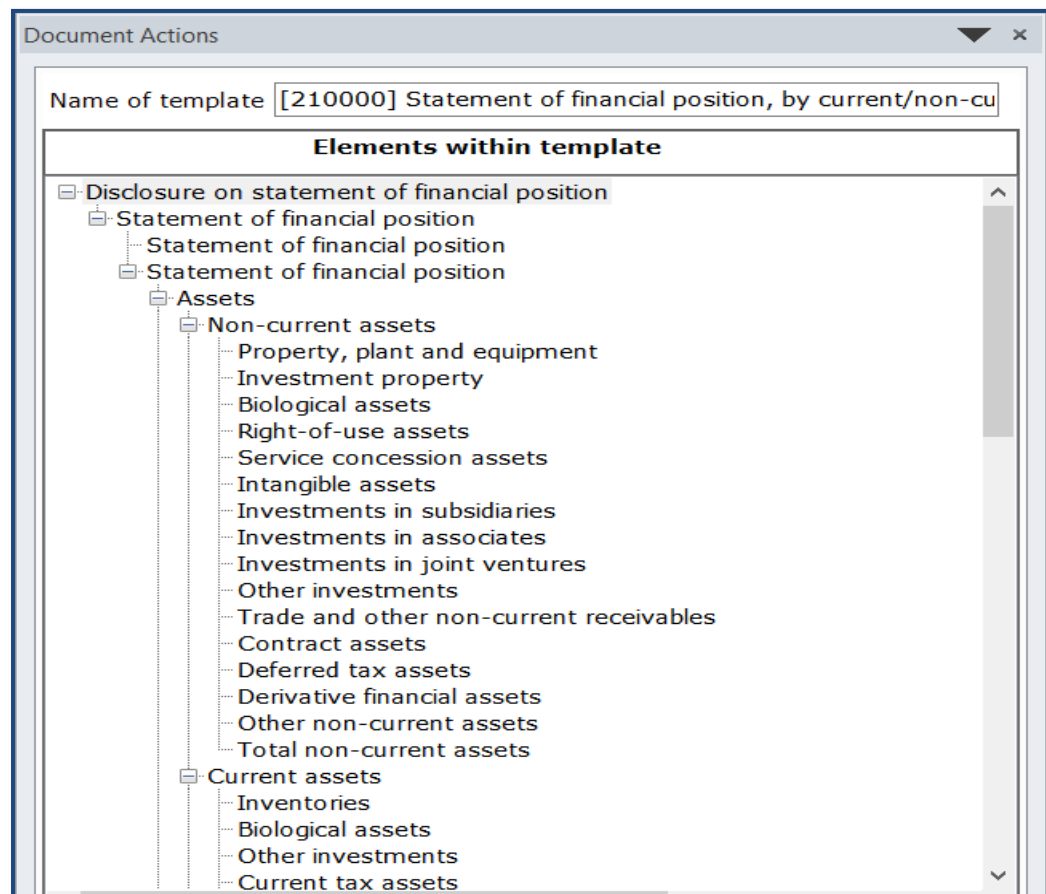
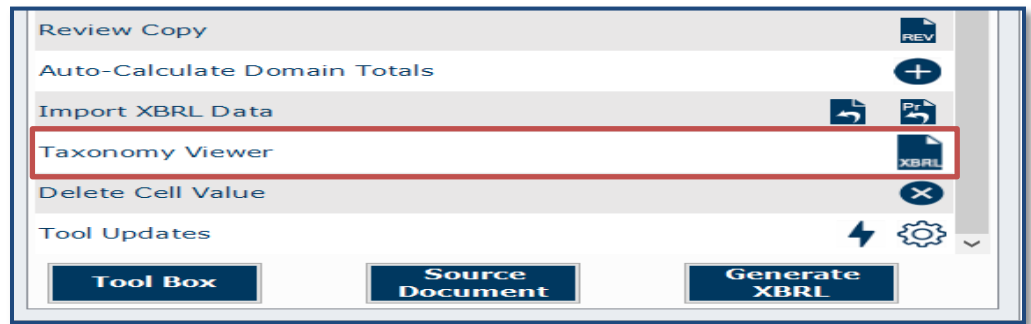


Figure 87

How to use the Taxonomy viewer:

1. Go to the template where an element needs to be searched.
2. Click **Taxonomy viewer** on the lower panel of the Tool Box as shown in Figure 88.

**Figure 88**

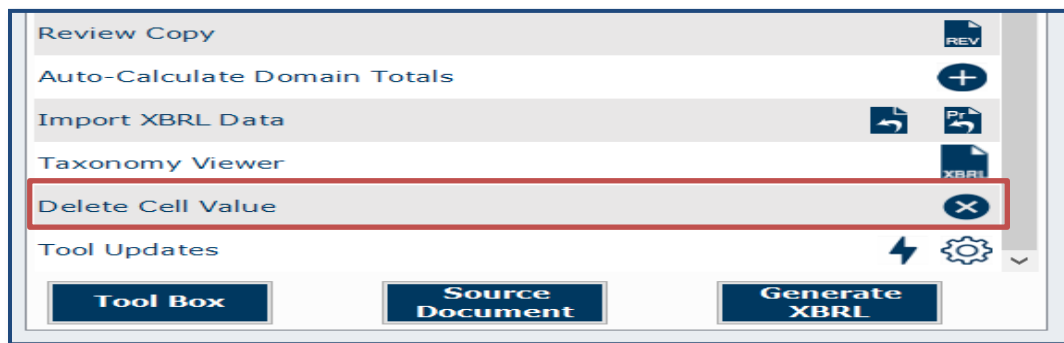
3. The taxonomy viewer will be loaded on the right side of the templates.

To help you with your mapping, the taxonomy viewer will also search whether your item is a sub-category of any element within the template as mentioned above in the second type of mapping. This will provide an indication on which element you should aggregate under.

Under such instances, the section "Related child elements" will indicate that your term searched is a 'child' or sub-category of an element within the template.

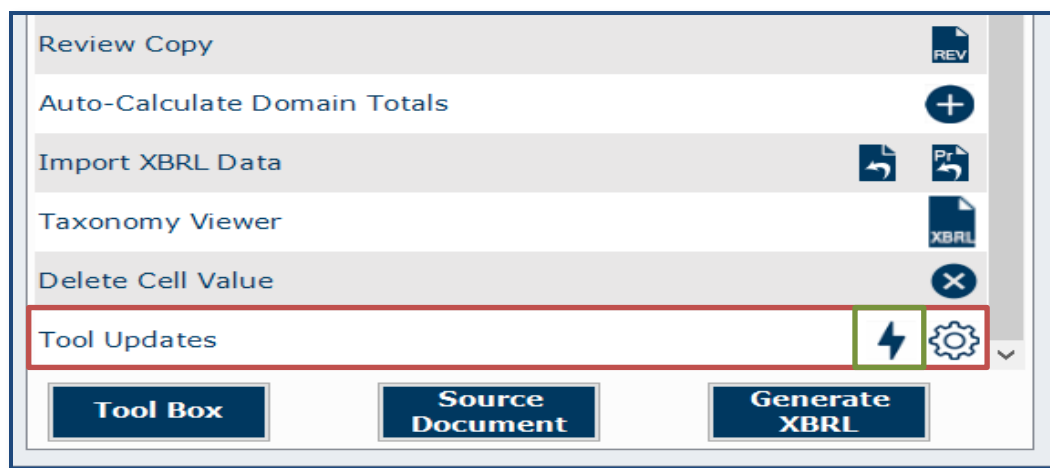
9.16 Delete cell value

1. Select fields in which values have been added.
2. Click **Delete cell value** on the Tool Box as shown in Figure 89.

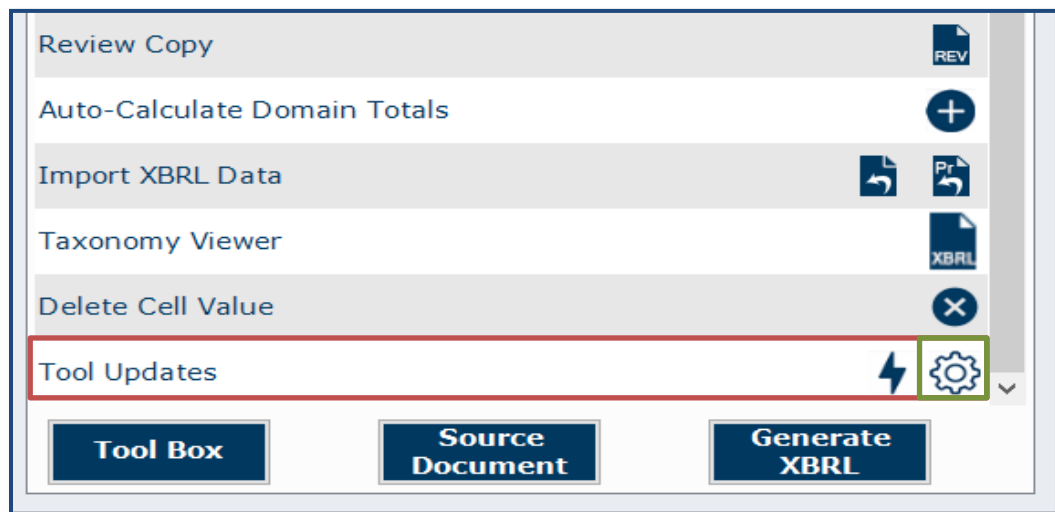
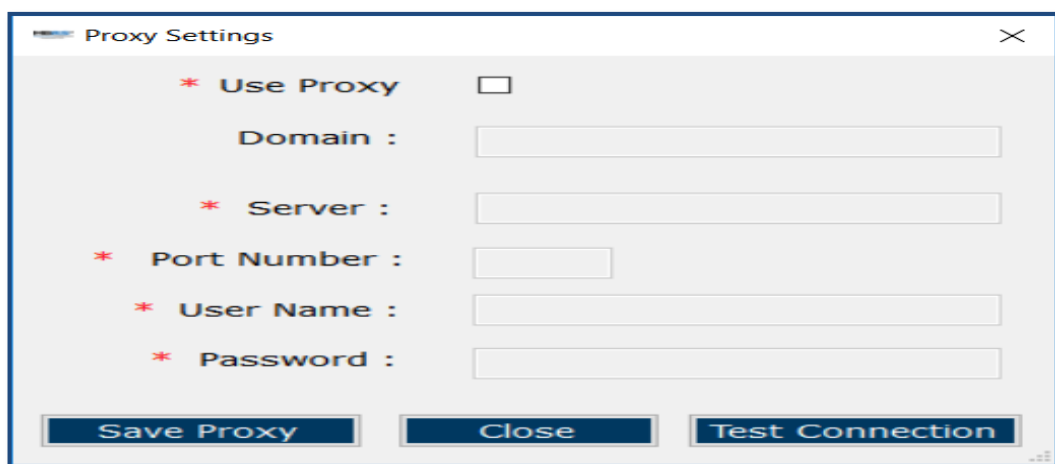
**Figure 89**

9.17 Tool Updates

1. For Check for latest Tool version available, Click Check for Tool Updates on the Tool Box as shown in Figure 90.

**Figure 90**

4. To check proxy settings click Configure proxy setting on the Tool Box as shown in Figure 91.

**Figure 91****Figure 92**