KEMENTERIAN PERDAGANGAN DALAM NEGERI
DAN KOS SARA HIDUP

SURUHANJAYA SYARIKAT MALAYSIA
COMPANIES COMMISSION OF MALAYSIA

MBRS
Malaysian Business Reporting System

MALAYSIAN BUSINESS REPORTING SYSTEM (MBRS)

FREQUENTLY ASKED QUESTIONS

Version 2.8

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1 MBRS filing requirements

1.1 What is Malaysian Business Reporting System (MBRS)?

The Malaysian Business Reporting System or its acronym, MBRS refers to the submission platform based on the eXtensible Business Reporting Language (XBRL) format.

The MBRS allows for the submission of:

- Annual Return (AR);
- Financial Statements and Key Financial Indicators (FS/KFI);
- Exemption Applications (EA) related to the FS/KFI and AR;
- Annual Return as per Companies Act 1965 (AR1965); and
- Financial Statements as per Companies Act 1965 (AR1965).

The guiding principles behind the financial and the non-financial scopes for MBRS is based on the Companies Act 2016 and Companies Act 1965, Malaysian Private Entities Reporting Standards (MPERS) and Malaysian Financial Reporting Standards (MFRS).

1.2 What are the full components of MBRS?

Components of MBRS are as follows:

(a) SSM Taxonomy (SSMxT)

SSM XBRL Taxonomy (SSMxT) is a dictionary of financial and non-financial reporting element of FS/KFI, AR and EA embedded in MBRS Preparation Tool (mTool).

(b) MBRS Preparation Tool (mTool)

mTool is a preparation tool based on Microsoft Excel that allow companies to prepare documents online and offline and generated AR, FS/KFI and EA in XBRL format.

Features of mTool:

- Inbuilt SSMxT browser.
- MS Excel add-on application.
- Offline and online features.
- Form/ template driven.
- Data validation checks.
- Generate XBRL file of AR, FS/KFI and EA.

(c) MBRS Portal (mPortal)

mPortal is a submission platform to lodge FS/KFI, AR and EA to SSM.

Features of mPortal:

- Website login and role rights-based access (Lodger and Maker).
- Latest mTool version download facility.
- Rendering output of AR, FS/KFI and EA on web.
- E-mail confirmations and status updates.
- Digital signature facility.
- Online payment facility.

1.3 What is the type of submission cover under MBRS?

The type of submission is as follows:

(a) Annual Return (AR)

No.	Entry Point	Type of submission
1.	AR1	Annual return for companies having share capital [Section 68 Companies Act 2016]
2.	AR2	Annual return for companies not having share capital [Section 68 Companies Act 2016]
3.	AR3	Annual return for foreign companies [Section 576 Companies Act 2016]

No.	Entry Point	Type of submission
4.	AR4	Annual return for unchanged particulars [Section 68(6) Companies Act 2016]
5.	AR1965	Annual return (CA1965)

(b) Financial Statements and Report (FS/KFI)

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
6.	FS-BNM	Financial Statements - Regulated Bank Negara Malaysia Companies Act 2016
7.	FS-BNM-1965	Financial Statements Regulated Bank Negara Malaysia (CA1965)
8.	FS-CLBS-1965	Financial Statements- Companies Limited by Shares (CA1965)
9.	FS-CLBG-1965	Financial Statements- Companies Limited by Guarantees (CA1965)

No.	Entry Point	Type of submission
10.	FS-EPC-1965	Financial Statements- Exempt Private Companies (CA1965)
11.	FS-FC-1965	Financial Statements- Foreign Companies (CA1965)
12.	*KFI-MFRS	Key Financial Indicators - Malaysian Financial Reporting Standards (MFRS)
13.	*KFI-MPERS	Key Financial Indicators - Malaysian Private Entities Reporting Standards (MPERS)
14.	*KFI-CLBG	Key Financial Indicators - Companies Limited by Guarantee (CLBG)
15.	*KFI-FC	Key Financial Indicators - Foreign Company

 # Companies are allowed to submit FS-FC once granted approval for the Application to waive lodgement 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.*

(c) Exemption Application related to Financial Statements and Annual Return (EA)

No.	Entry Point	Type of submission
1.	EA1	Application for exemption from coinciding foreign financial year end with holding company [Section 247(3) Companies Act 2016]

No.	Entry Point	Type of submission
2.	EA2	Application for exemption from filing financial statements and reports in full XBRL format [Section 604(2) Companies Act 2016]
3.	EA3	Application to waive lodgement of financial statements by foreign company [Section 575(7) Companies Act 2016]
4.	EA4A	Application for relief from requirements as to form and contents of directors' report [Section 255(1) Companies Act 2016]
5.	EA4B	Application for relief from requirements as to form and contents of financial statements [Section 255(1) Companies Act 2016]
6.	EA5A	Application for extension of time for circulation of financial statements and reports [Section 259(2) Companies Act 2016]
7.	EA5B	Application for extension of time to lodge financial statements and reports [Section 259(2) Companies Act 2016]
8.	EA6	Application for extension of time for Circulation and holding annual general meeting [Section 340(4) Companies Act 2016]
9.	EA7	Application for extension of time to lodge annual return [Section 609 (2) Companies Act 2016]
10.	EA8	Application for exemption, waiver, relief or extension of time with regards to annual return or financial statements and reports to Minister

No.	Entry Point	Type of submission
		[Section 247(8) Companies Act 2016 and/ or Section 38E Companies Commission of Malaysia (Amendment) Act 2015]

1.4 What are MBRS filing requirements?

MBRS introduces following different types of filings based on the requirements contained under the Companies Act 2016 and Companies Act 1965, Malaysian Financial Reporting Standards (MFRS) and Malaysian Private Entities Reporting Standards (MPERS).

a) **Financial Statements**: containing all statements for reporting under respective accounting standards and companies act sections.

b) **Key Financial Indicators**: containing basic financial concepts available for financial reporting if the filer opts not to file full FS filing in XBRL.

c) **Exemption Application:** for all registered entities to file requisition for specific exemptions on compliances with SSM.

d) **Annual Return**: for all registered entities to file their Annual Returns as per Companies Act 2016 and Companies Act 1965.

1.5 Who can file their financial statements via MBRS?

Applicable to all companies which follow Malaysian Financial Reporting Standards (MFRS) and Malaysian Private Financial Reporting Standards (MPERS).

1.6 What is the scope of filing (for Full Set of Financial Statement in XBRL)?

The minimum requirement list is mentioned in the below table:

Scope of filing	Disclosures
Financial Statements [Malaysian Financial Reporting Standards– (MFRS) or Malaysian Private Entity Reporting Standards – (MPERS)]	• Statement of Financial Position (Current/Non-current and Order of liquidity) • Statement of Profit or Loss (Function of expenses/Nature of expenses) • Statement of Cash Flows (Direct/Indirect) • Statement of Changes in Equity • Notes to accounts ** Excluding Banking, Financing and Insurance company regulated under Bank Negara Malaysia*
Reports **(Companies Act 2016)**	• Director's report • Statement of directors • Director's business review • Auditors report to members
Additional reports	• Involvement in Stock Exchange

1.7 What is Mapping Principles? (for Full Set of Financial Statements in XBRL)

In preparing the XBRL file for financial statements, preparers will need to do mapping by the matching information within the financial statements (e.g. the amount of fixed assets) to a relevant concept within the Taxonomy (e.g. Property, Plant and Equipment).

2 MBRS Preparation Tool (mTool)

2.1 Download and installation of mTool

2.1.1 Where can I download the mTool?

The mTool is provided by SSM free-of-charge to facilitate companies on the preparation of XBRL file of Financial Statements, Annual Return and Exemption Application.

i. Download mTool from www.ssm.com.my
ii. Please refer to the User Manual provided on website www.ssm.com.my

2.1.2 How to download and install mTool?

Please refer User Manual – mTool Installation Guide which is available at SSM website.

2.1.3 Which version of installer of the mTool should I use?

User will have the option to download the 32-bit version of the tool or 64-bit version of the tool.

To check which version of the operating system your computer supports, go to: 32-bit and 64-bit Windows: Frequently asked questions - Microsoft Support

2.1.4 Can the mTool work on Macintosh computer? Is it compatible with Macintosh OSX operational system?

No. Currently mTool only supports Windows Operating System and not the Macintosh OSX operating system.

2.1.5 Can mTool be installed on computers running on operating system and software, other than windows operating system and Microsoft Office (e.g. Open Office)

No. mTool can only be run on computers using Windows Operating System and with Microsoft Office (2010, 2013, 2016, 2019, 2021 and 365 versions).

2.1.6 During installation, mTool requires to have administrative rights to my computer. What should I do?

You will need to have "Administrator" rights on your computer to install the mTool. If you are using a computer provided by your company which does not allow installing software, please consult the technical support division in your company to help you install the mTool.

2.1.7 Norton Anti-Virus issue?

On some computers, it might happen that the antivirus may delete the tool as when you install the tool. Follow the following steps to facilitate proper installation:

a) Go to notification area appearing to the bottom right of the task bar and right click on the Norton antivirus icon.
b) Select disable Antivirus auto protect, a window will appear.
c) Select appropriate time interval to disable auto protection.
d) Download the tool and install it on your computer.

2.1.8 What are the minimum hardware and software requirements to install and run mTool?

In order to install the mTool, your machine will need to meet certain minimum hardware and software requirements as shown in the table below:

Hardware Requirements	
Processor	Intel i3 Processor or other equivalent or higher processor
RAM	8GB *Note: For instructions on how to check the amount of RAM is installed on your machine, please refer to:* http://windows.microsoft.com/en-us/windows-vista/find-out-how-much-ram-your-computer-has
Hard Disk Space	2 GB of free space on C:\ drive

Hardware Requirements	
Monitor Resolution	1280x800 and above

Operating System and Software	
Operating System and Software	Windows 8.1, Windows 10, Windows 11 *Note: For instructions on how to check the version of your operating system, please refer to:* Which version of Windows operating system am I running? - Microsoft Support
Microsoft.net Framework	*DOT NET Framework 4.8* *Note: This can be downloaded from* https://dotnet.microsoft.com/en-us/download/dotnet-framework/thank-you/net48-web-installer
Microsoft® Office	▪ MS Office 2010 / MS Office 2013 / MS Office 2016 / MS Office 2019 / MS Office 2021 / MS Office 365 **Supported versions:** Office 2010 – Home and Business, Standard, Professional, Professional Plus Office 2013 – Home and Business, Standard, Professional, Professional Plus Office 2016 – Home and Business, Standard, Professional, Professional Plus Office 2019 - Home and Business, Standard, Professional, Professional Plus Office 2021 - Home and Business, Standard, Professional, Office 365 – Personal, Home, Business, Business Premium **Unsupported versions:** Office 2007 – Standard, Small Business, Professional, Professional Plus, Enterprise, Ultimate Office 2003 – All versions Office 2007 – Basic, Home and Student

Operating System and Software	
	Office 2010 – Starter, Office Online, Home and Student, Personal Office 2013 – Starter, Home and Student Office 2016 – Home & Student Office 2019 – Home & Student Office 2021 - Home & Student Office 365 – Business Essentials, Office 365 Online *Note: For instructions on how to check the version of Microsoft Office you are using, refer to* About Office: What version of Office am I using? - Microsoft Support
Microsoft® Visual Studio Tools for Office® Runtime (VSTOR)	Visual Studio® Tools for Office Runtime 4.0 *Note: This can be downloaded from* https://www.microsoft.com/en-us/download/details.aspx?id=105522

**Microsoft® Office, Microsoft® Excel, Microsoft® Word, Microsoft® Office Suite and Microsoft® Windows are trademark or registered trademarks of Microsoft Corporation Limited.*

2.2 Things to note before installation

2.2.1 Dot Net Framework required

The MBRS preparation tool needs the Microsoft .net Framework version 4.8 to function. If this is not installed on your computer, the Preparation Tool installer will quit and direct you to download this software. Below is the link to download and install the Microsoft .net Framework 4.8:

https://dotnet.microsoft.com/en-us/download/dotnet-framework/thank-you/net48-web-installer

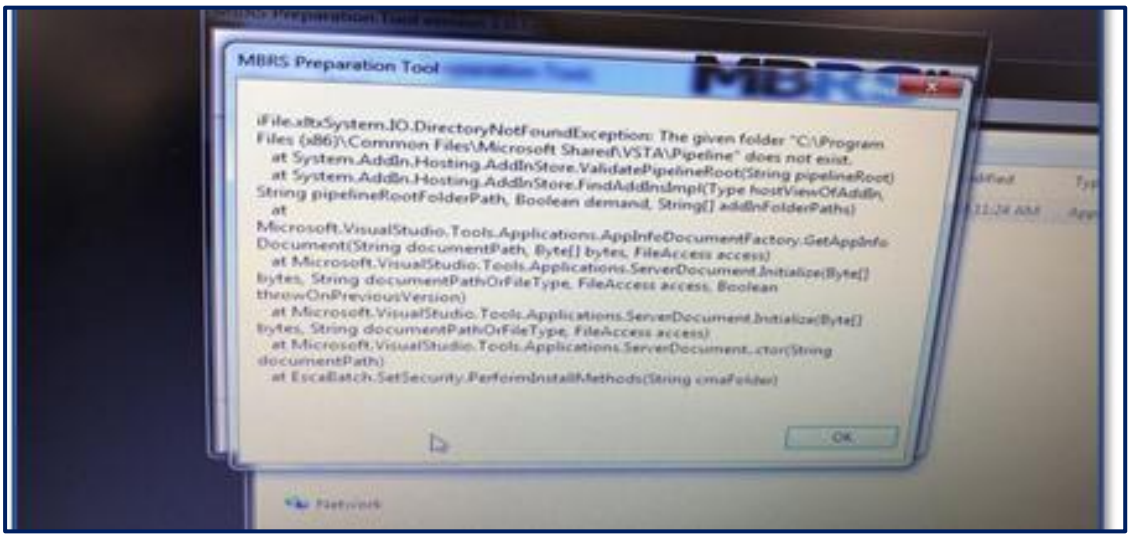
2.2.2 Supported versions of Microsoft® Office

Please ensure that a supported version of Microsoft® Office is installed on the system. The following are the supported editions for each version of Microsoft® Office:

Microsoft Version	
MS® Office 2010	Home and Business, Standard, Professional, Professional Plus
MS® Office 2013	Home and Business, Standard, Professional, Professional Plus
MS® Office 2016	Home and Business, Standard, Professional, Professional Plus
MS® Office 2019	Home and Business, Standard, Professional, Professional Plus
MS® Office 2021	Home and Business, Standard, Professional
MS® Office 365	Personal, Home, Business, Business Premium

2.2.3 On installation, error 'The given folder...does not exist'

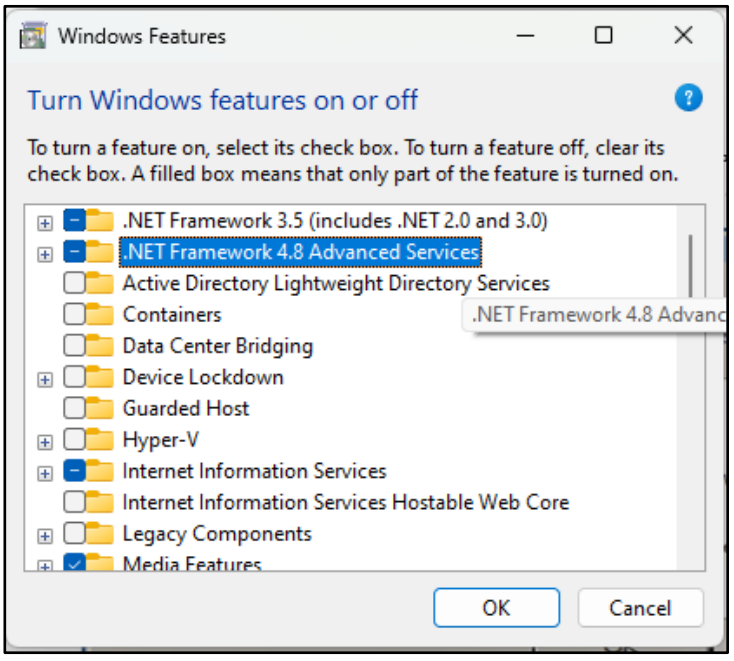
Error: The given folder "C:\Program Files(x86)\Common Files\Microsoft shared\VSTA\Pipeline" does not exist.



Solution:

a) Please re-install Microsoft .NET 4.8 framework

b) Open "Control Panel >> Programs and Features >> Turn Windows Features Onn or Off >> Microsoft .NET Framework 4.8" and click OK

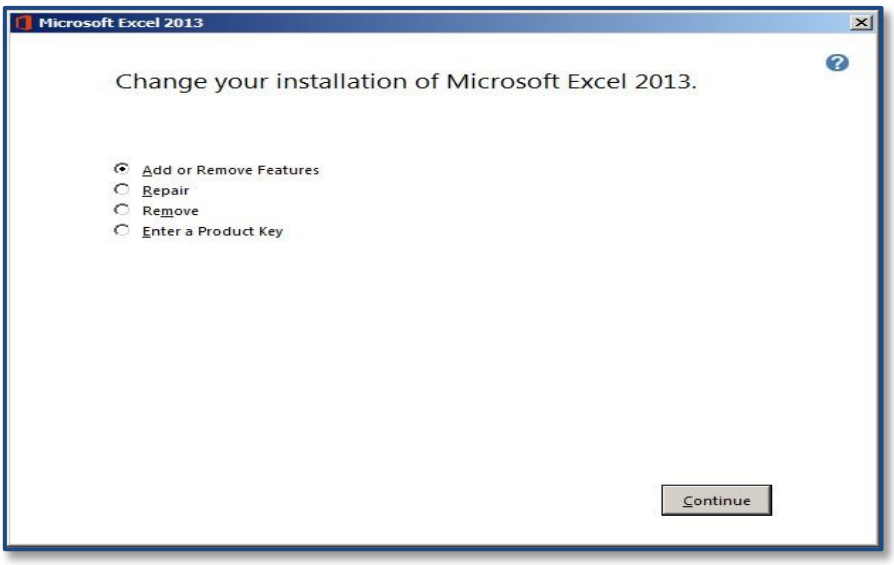


c) Please enable "Microsoft.NET Programmability Support" for your Microsoft Office installation

i. Open "Control Panel >> Programs and Features".

ii. Select Microsoft Office or Microsoft Excel, right click and select "Change".

iii. Select "Add or Remove Features".

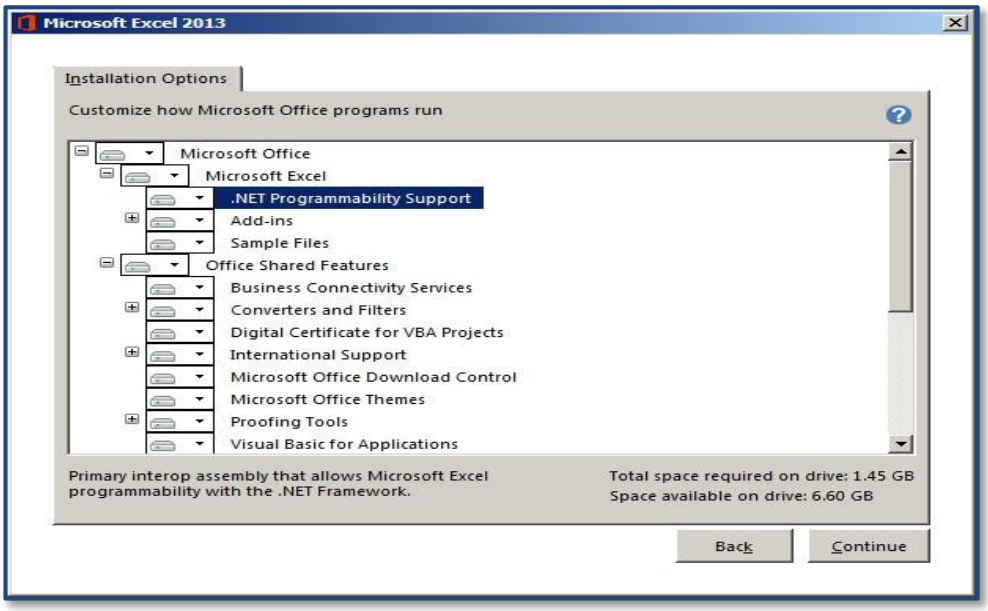


iv. Select Microsoft Excel >> ".NET Programmability Support">> Run from Desktop App.

v. Select Office Shared Features>> Run from Desktop App.

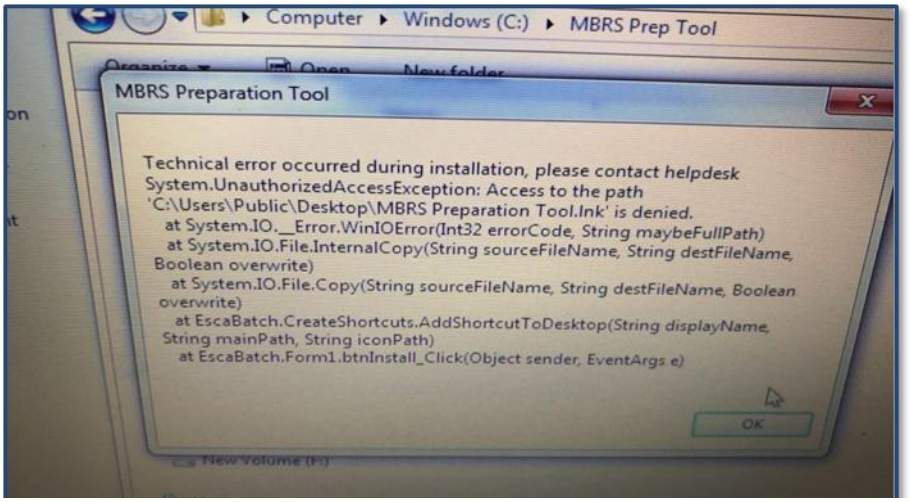
vi. Select Office Tools >> Run from Desktop App.

vii. Click on Continue



2.2.4 On installation, error 'Access to the path...is denied'

Error: Access to the path is denied

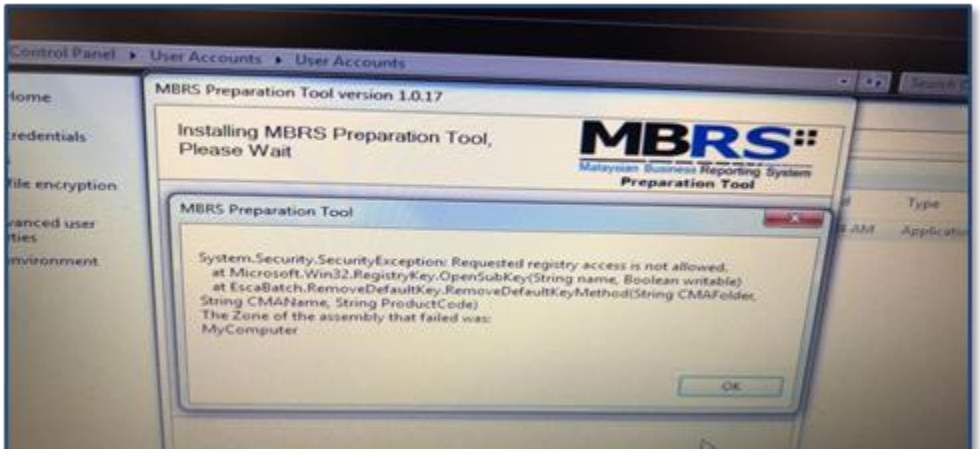


Solution:

a) The installer is not able to create tool short-cut on desktop due to insufficient access rights.
b) Kindly open the tool by opening the folder "C:\SSM XBRL Preparation Tool" and clicking on "Filing Information" application.
c) Or open "start menu >> All Programs >> MBRS mTool >>" to find the tool shortcuts.

2.2.5 On installation, error 'Requested registry access is not allowed'

Error: Requested registry access is not allowed.

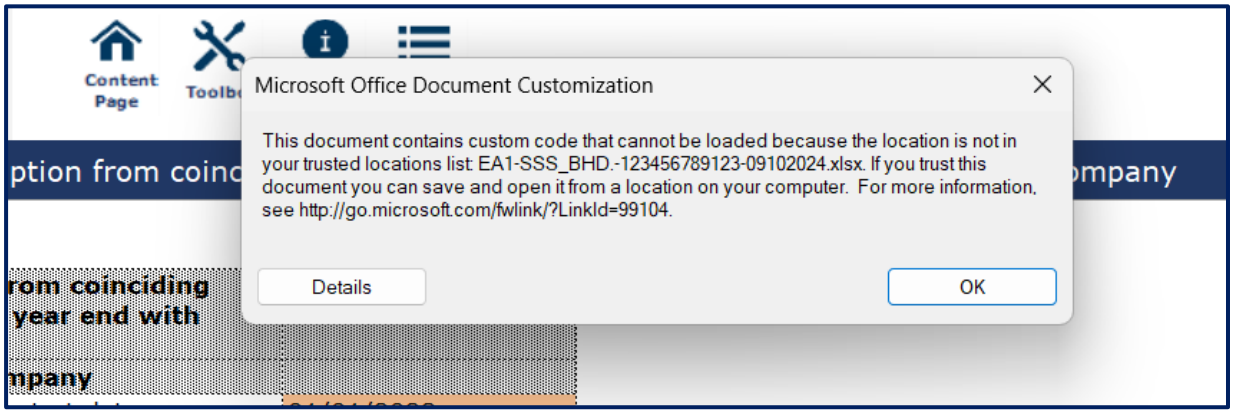


Solution:

a) User should have administrative access when installing the mTool because it requires complete access to the system for installation.

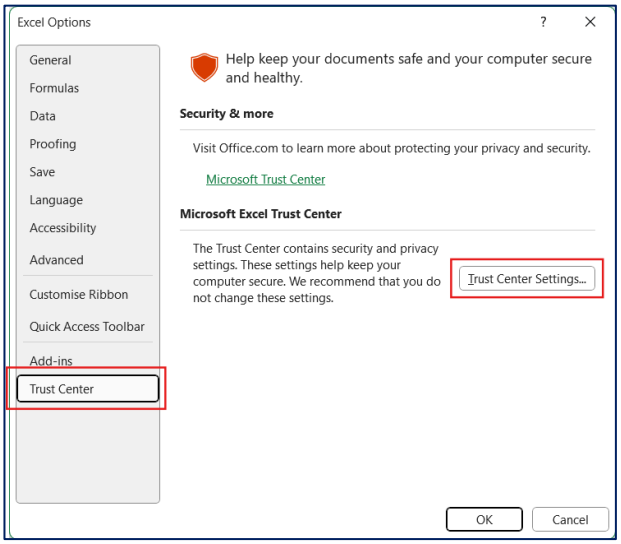
2.2.6 On opening Excel template, error '...the location is not in your trusted location list'

Error: This document contains custom code that cannot be loaded because the location is not in your trusted location.

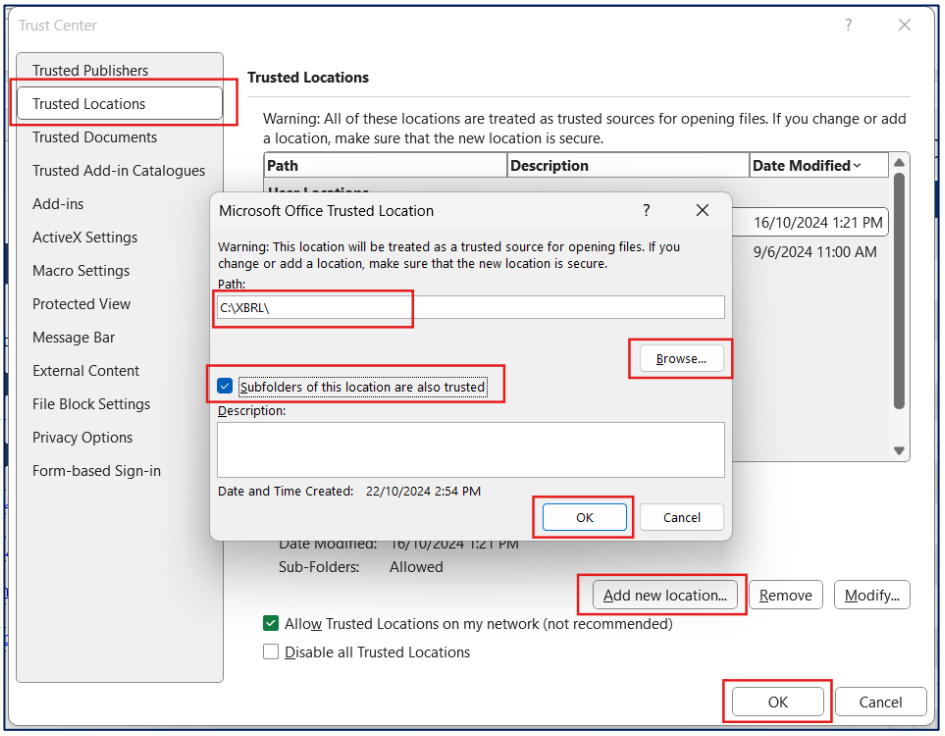


Solution:

a) When encounter this error, click **OK** and close the document.
b) Create a folder in the C drive and name the folder, for example 'XBRL'.
c) Place the previous document in this folder and open the document.
d) At the upper-left corner, click on File>>Options>>Trust Center>>Trust Center Settings.



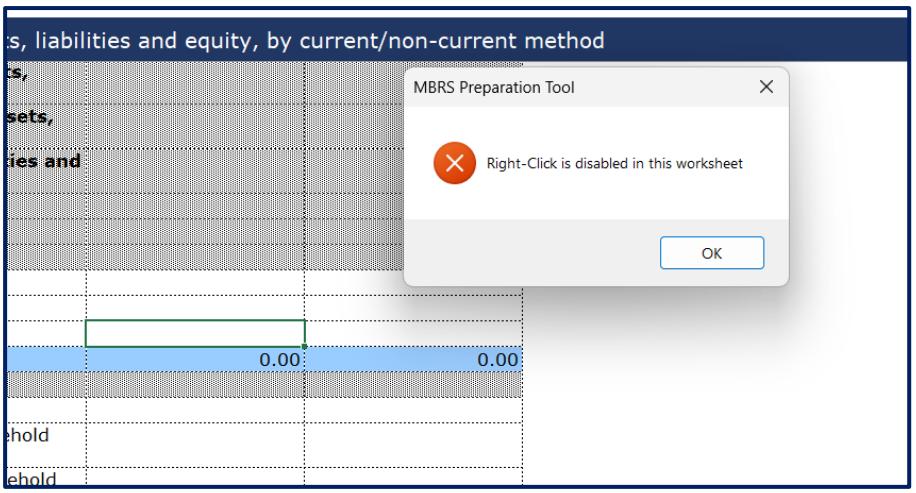
e) Click on Trusted Locations>>Add new location. In the pop-up window, browse and select the folder that has been created in the C drive. Tick on 'Subfolders of this location are also trusted'. Click 'OK'. Click 'OK' in the 'Trusted Locations' menu.



f) Open the Excel document located in the C drive folder.

2.2.7 After 'Copy and paste' data from source Excel to mTool template, error 'Right-Click is disabled in the worksheet'

Error: Right click is disabled in the worksheet

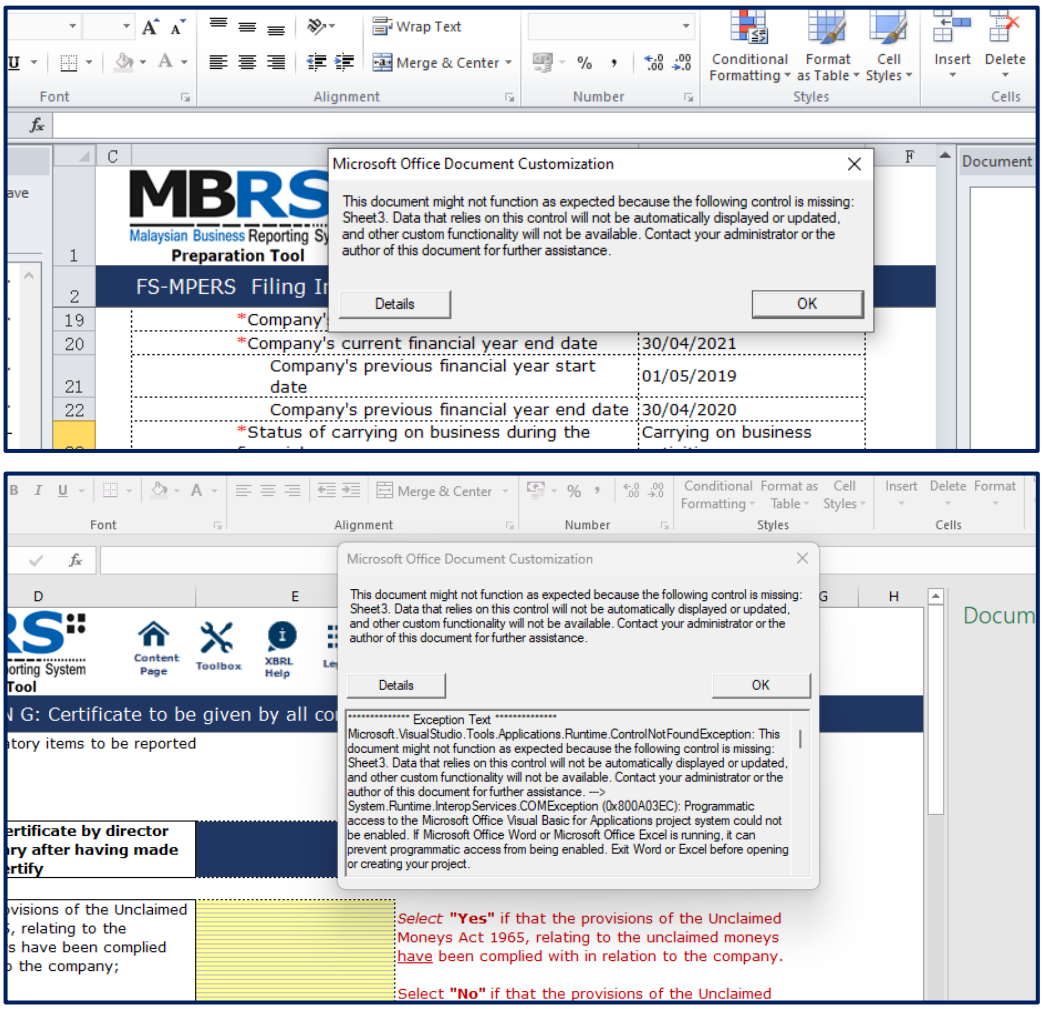


Solution:

a) This issue occurs when format of source Excel also gets copied along with data. To resolve this issue, select below cell with proper formatting, click on "Format Painter" (last option in Clipboard section in ribbon top menu), and apply on the cells where data is copied.
b) When copy pasting from source Excel file, right click and select "Paste Values Only".

2.2.8 On opening Excel template, error 'The document might not function...control is missing 'Sheet3'

Error: The document might not function as expected because the following control is missing: Sheet3.

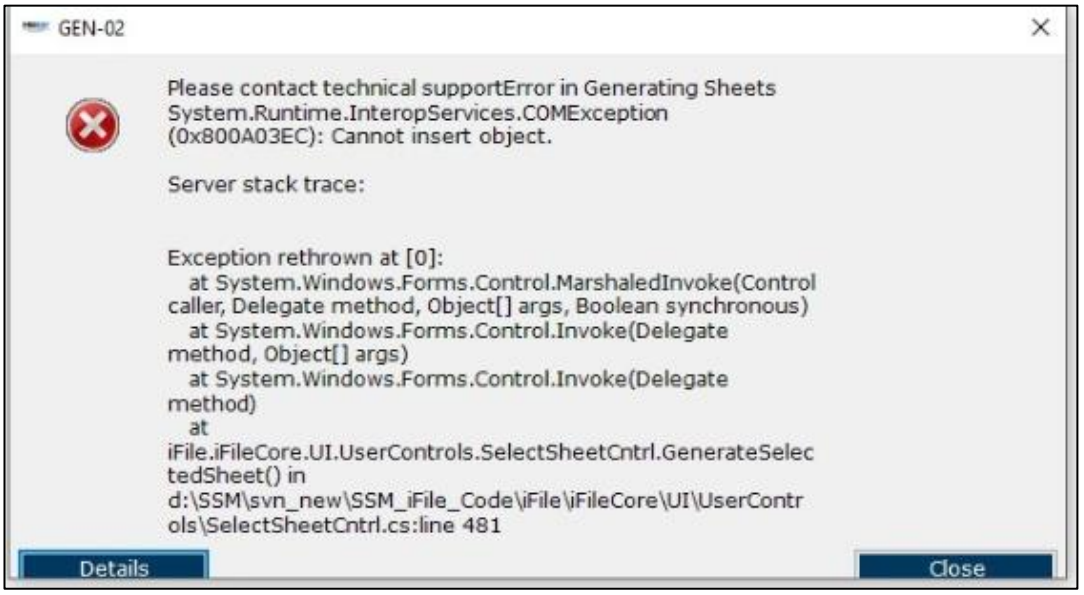


Solution:

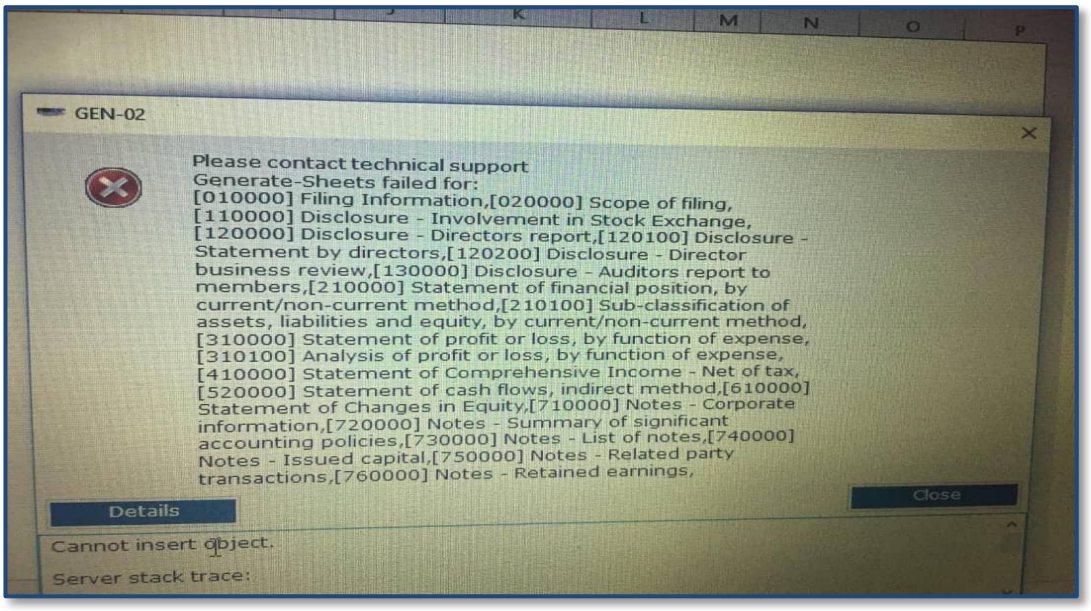
a) Open "File Menu" in Excel 2013 / Excel 2016 (or above) or Ribbons Menu in Excel 2010.
b) Open Options >> Trust Center >> Trust Center Settings.
c) Click on "Macro Settings" and Tick "Trust Access to VBA project Model".
d) This issue usually occurs after system update

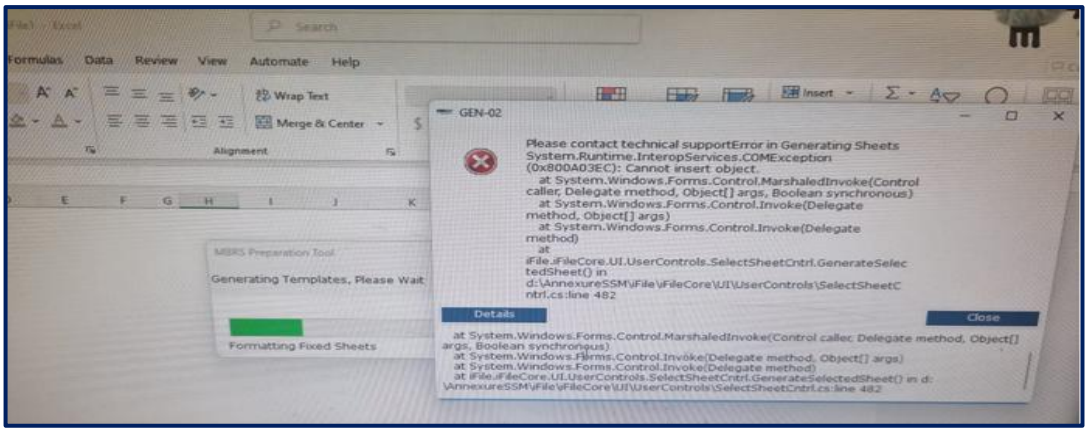
2.2.9 On opening the tool, error 'GEN-02: Cannot insert object' or 'GEN-02: Generate sheets failed for'

Error: Exception in generating sheets, cannot insert object.



Or on opening tool, it gives exception, "Generate sheets failed for..." please contact technical support.



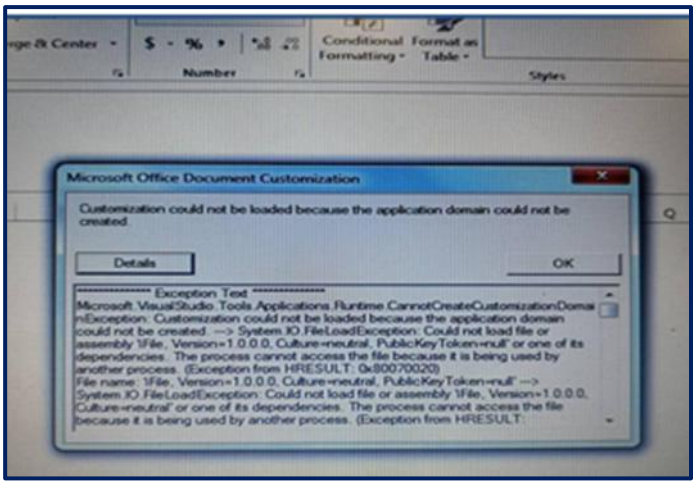


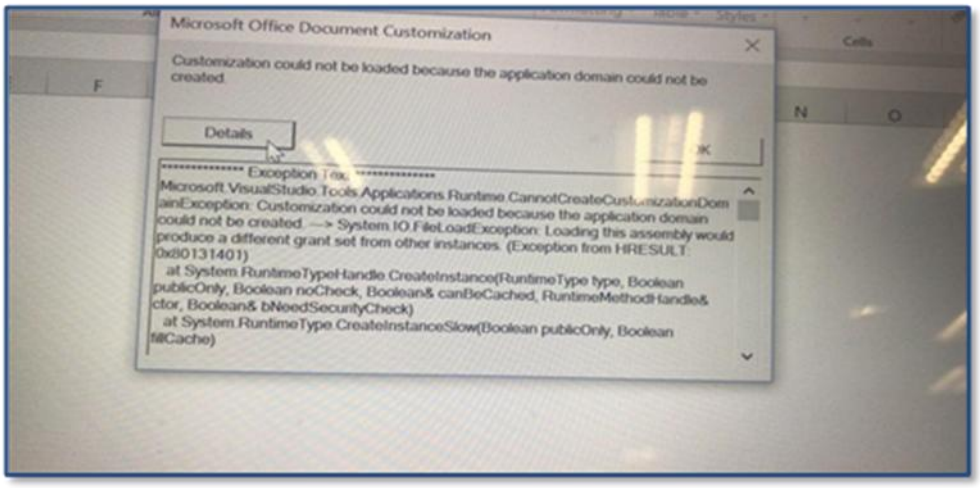
Solution:

a) Open "File Menu" in Excel 2013 / Excel 2016 (or above) or Ribbons Menu in Excel 2010.
b) Open Options >> Trust Center >> Trust Center Settings.
c) Click on ActiveX Settings and select "Enable all controls without restrictions"

2.2.10 On opening the tool, error 'Customization could not be loaded because the application domain could not be created'

Error: Customization could not be loaded because the application domain could not be created.





Solution:

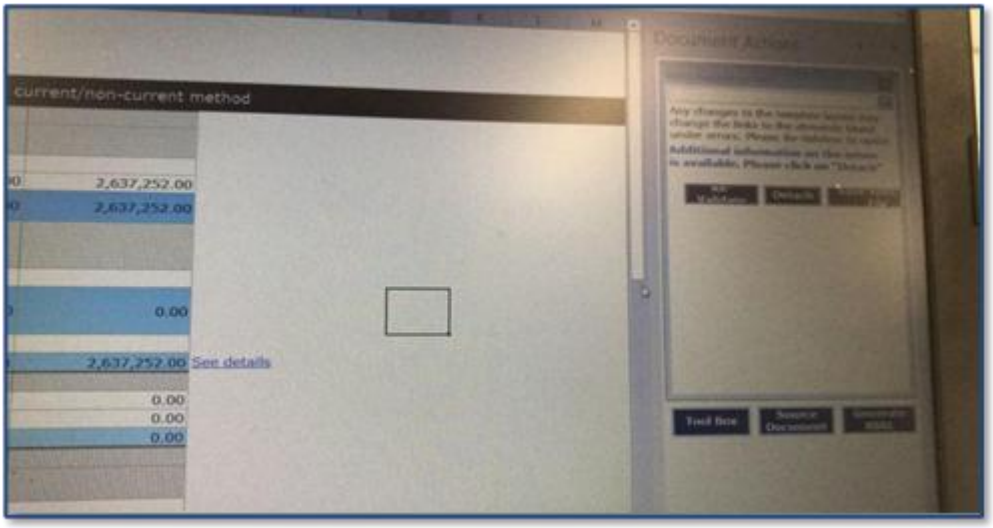
Please change the following settings:

a) Open "File Menu" in Excel 2013 / Excel 2016 (or above) or Ribbons Menu in Excel 2010.
b) Open Options >> Trust Center >> Trust Center Settings.
c) Click on "ActiveX Settings" and select "Enable all controls without restrictions".
d) Click on "Marco Settings" and select "Enable all macros".
e) Click on "Macro Settings" and Tick "Trust Access to VBA project Model"
f) Click on "Add-ins settings" and untick "Require add-in to be signed by trusted publisher".

Please make sure you have complete access to "C:\Users\<login-user-name>\AppData" and Anti-Virus software is not blocking the application.

2.2.11 On generating XBRL file, the validation results window does not appear

Error: Validation results window does not appear.

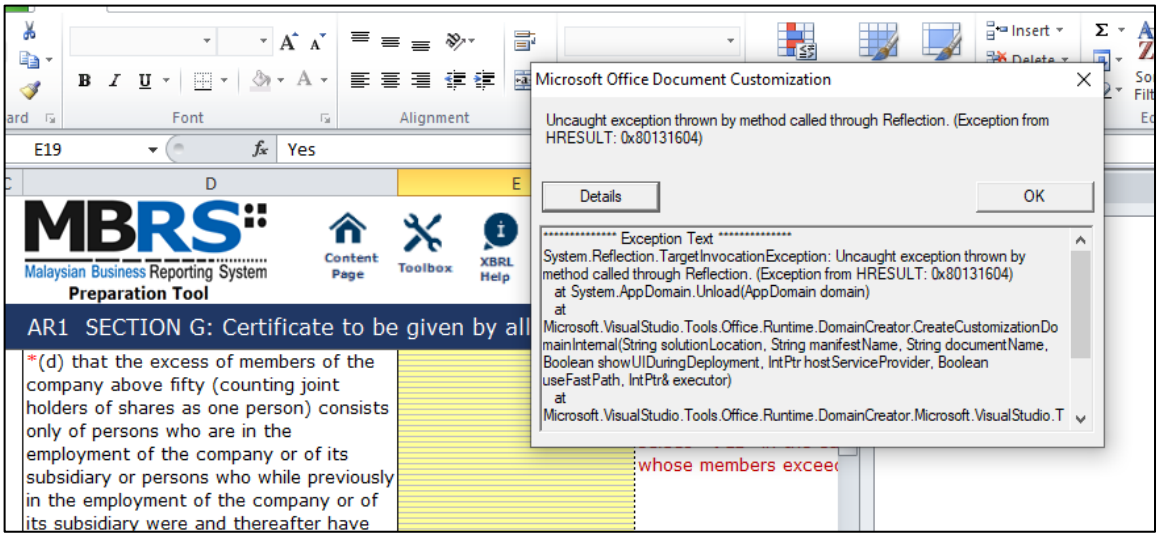


Solution:

a) Please click on **Detach** and check if validation window is showing.
b) Or click on **Export to Excel** to view the validation results or **Save XBRL File**.

2.2.12 On opening the tool, error 'Uncaught exception thrown by method called through Reflection'

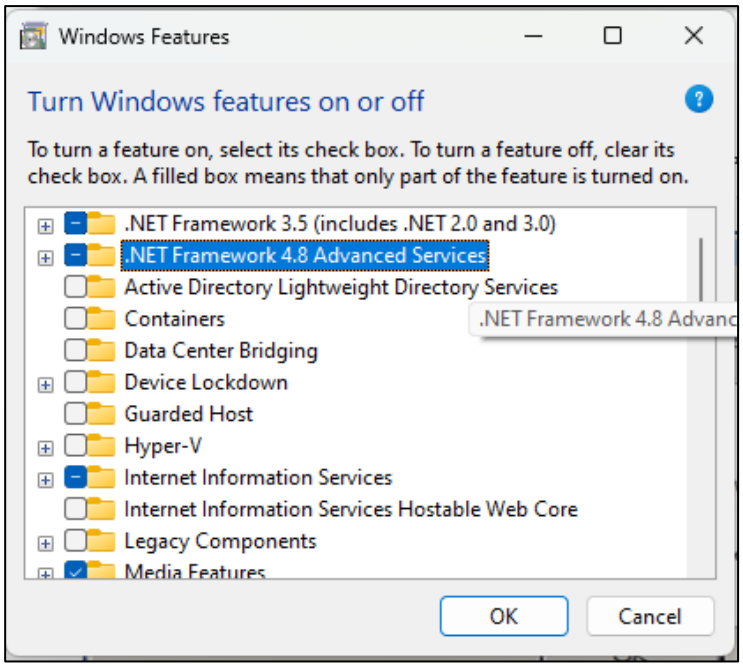
Error: Excel stopped working. Uncaught exception thrown by method called through Reflection.



Solution:

a) Please re-install the Microsoft .NET Framework 4.8

i. Open "Control Panel >> Programs and Features >> Turn Windows Features On or Off >> Microsoft.NET Framework 4.8" and click OK.



b) Re-install Microsoft Office and install latest updates / patches for Office and Windows.

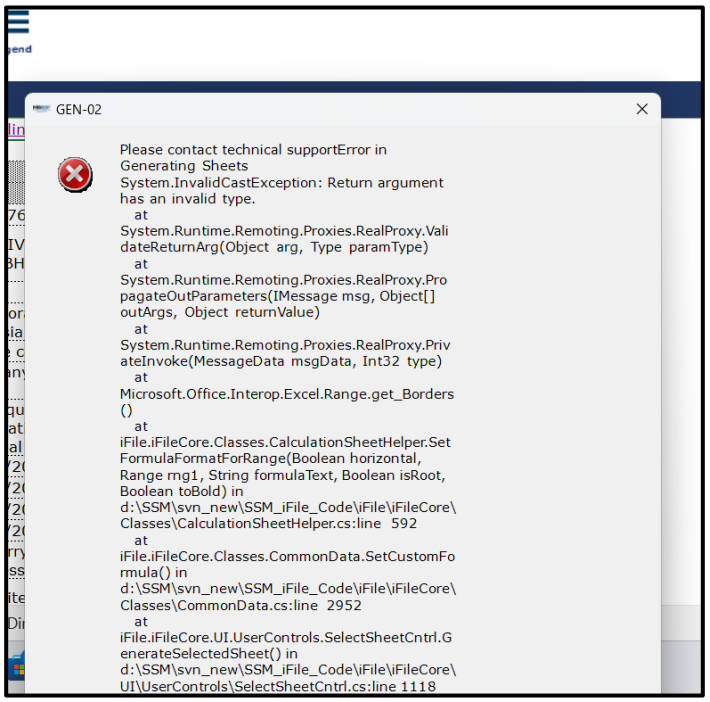
c) Make sure another Excel add-in is not blocking mTool application.

i. Open "File Menu" in Excel 2013 / Excel 2016 (or above) or Ribbons Menu in Excel 2010.

Open "Add-ins" section, and check "Active Application add-ins", click on "Go" and un-tick all the Add-ins

2.2.13 On opening the Excel sheet, error 'GEN-02: Return argument has an invalid type'

Error: Return argument has an invalid type.



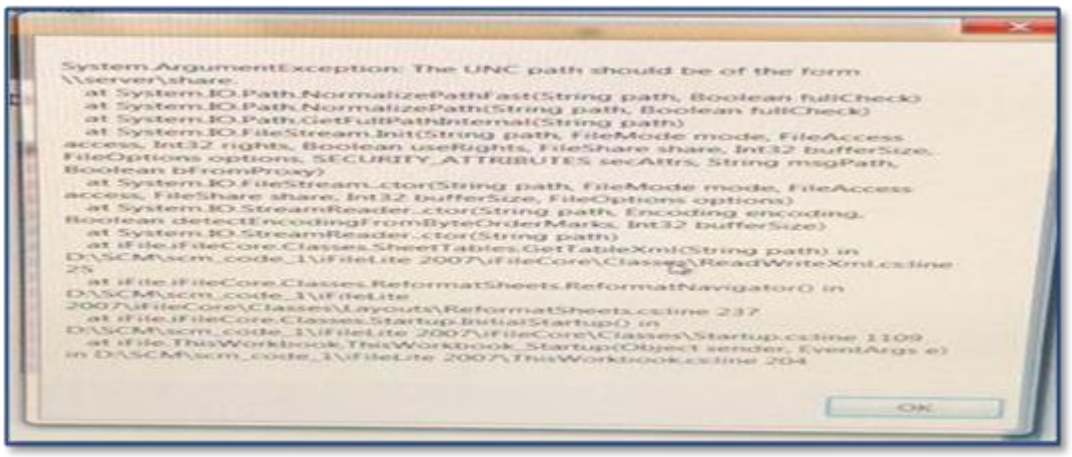
Solution:

a) This error occurs due to internal Microsoft Excel memory related issue.

b) User can repeat the same task again to check if the issue has re-occurred or task completed successfully.

2.2.14 On opening the tool, error 'The UNC path should be of the form \\server\share'

Error: The UNC path should be of the form \\server\share

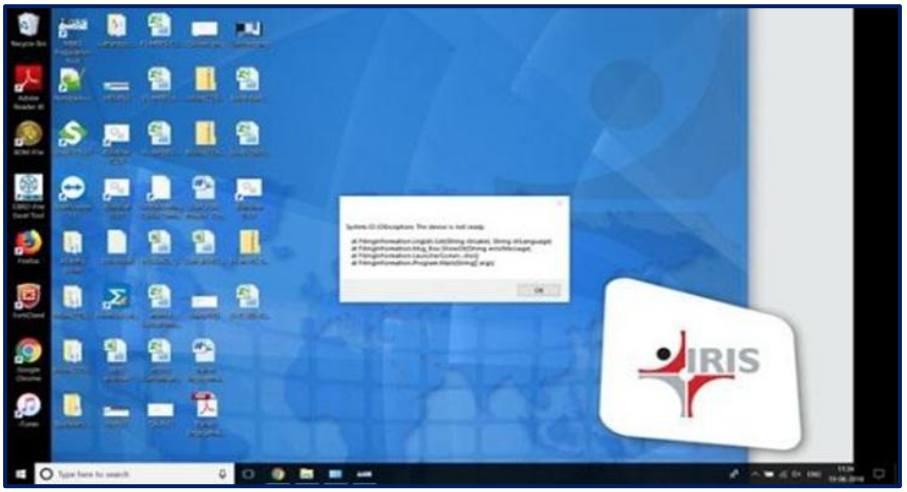


Solution:

a) Please make sure the account you are Log In and open the tool with a local user profile, and not network profile.
b) Please make sure you are not opening the tool from a network path.

2.2.15 On opening the tool, error 'The device is not ready'

Error: The device is not ready.

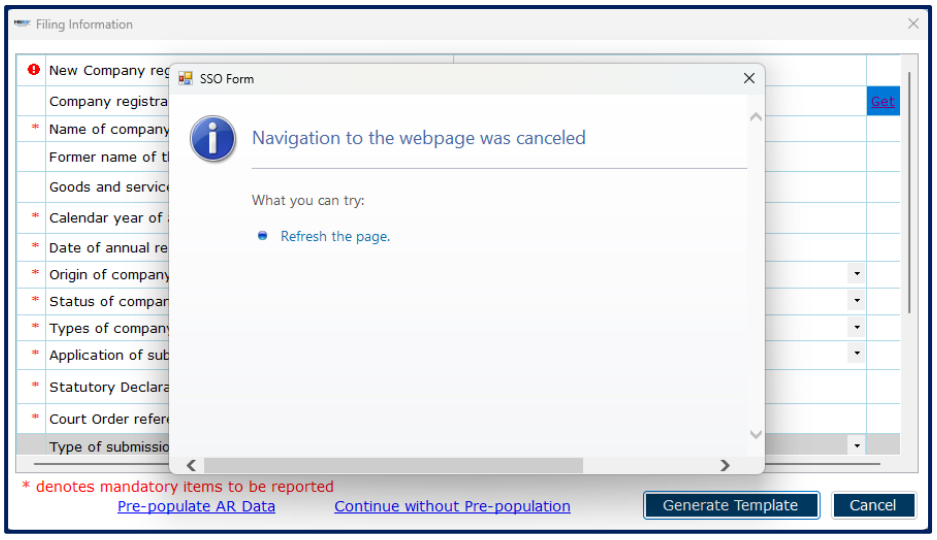


Solution:

Please make sure current user has full access to "C:\SSM XBRL Preparation Tool" to create and delete files.

2.2.16 On opening the tool, error 'Navigation to the webpage was cancelled' appear

Error: When user click on **Get** or **Pre-populate AR Data** and gets following error message, 'Navigation to the webpage was cancelled.'

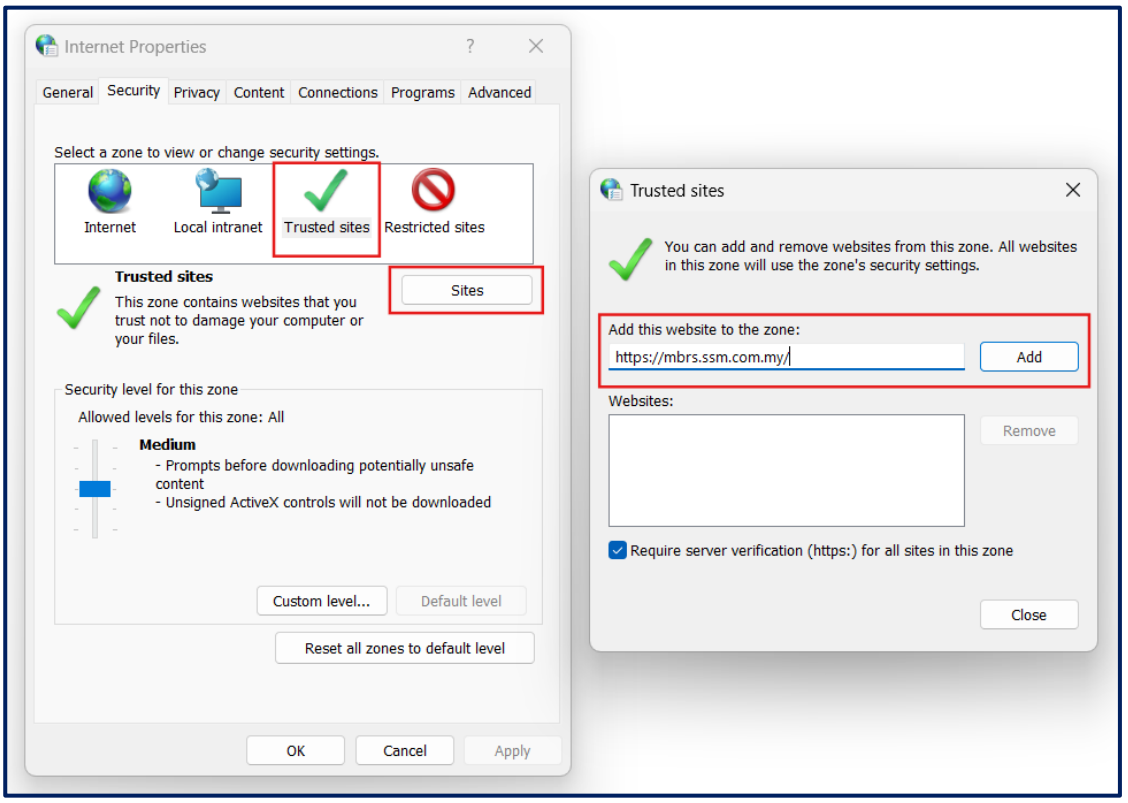


Solution:

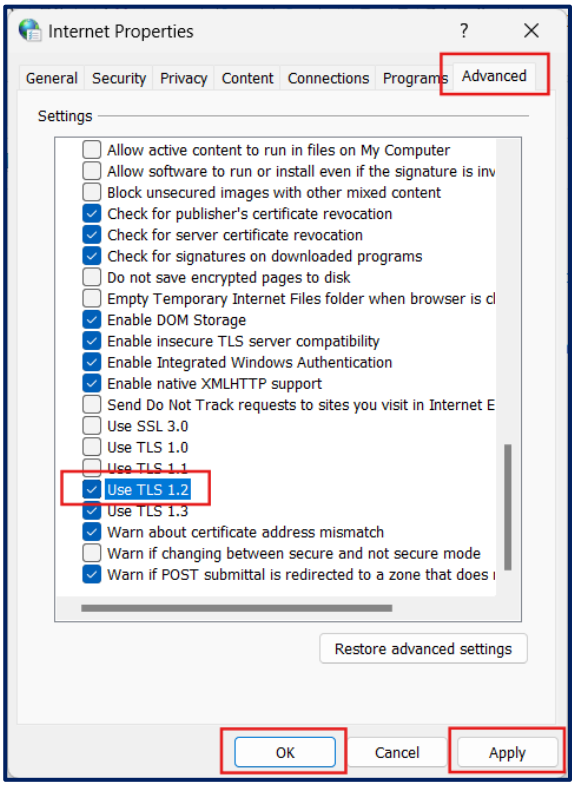
This issue is arising due to internet settings at user's machine

Kindly ask the user to connect with their in-house IT team and follow below steps and check.

a) Go to Control Panel>>Network and Internet>>Internet Options.
b) In the pop-up window, click on Security>>Trusted sites>>Sites, add the URL https://mbrs.ssm.com.my as trusted site.



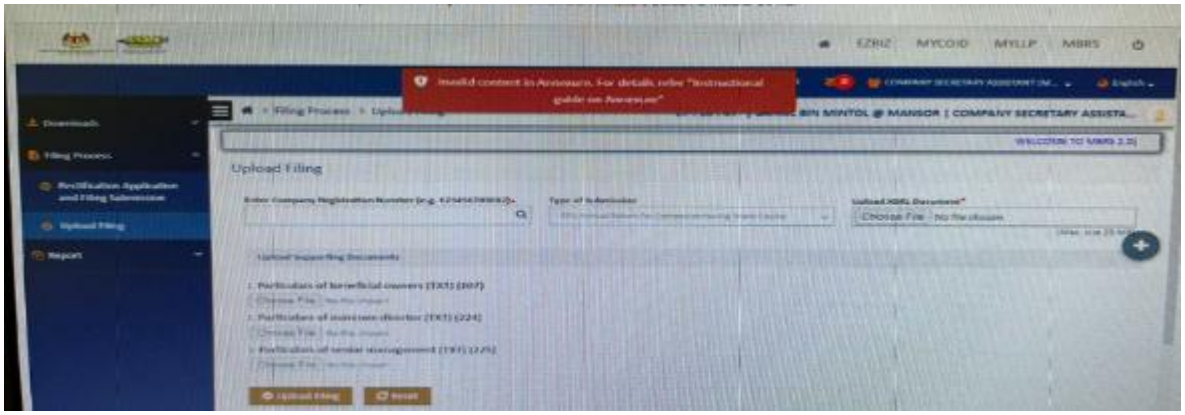
c) Click on 'Advanced' tab, tick the option 'Use TLS1.2' check box. Click Apply>>OK.



d) Restart the machine and check.

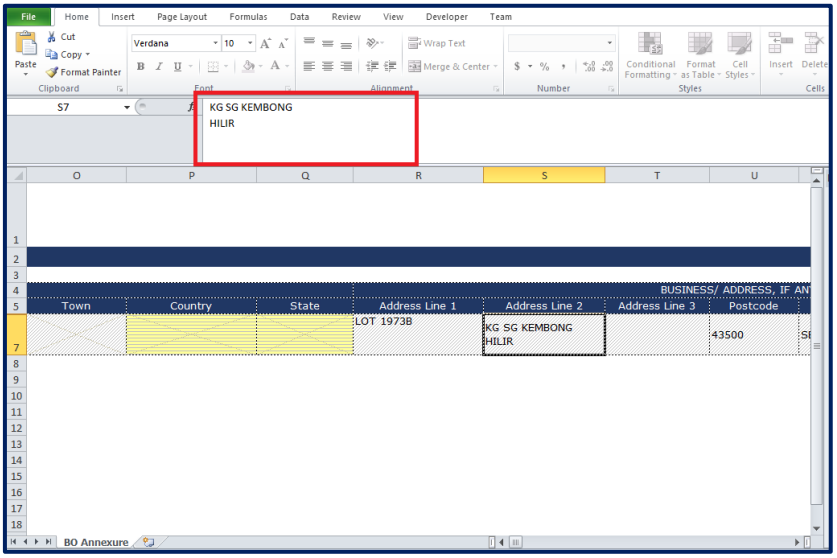
2.2.17 On uploading annexure, error 'Invalid content in Annexure'

Error: Invalid content in Annexure.

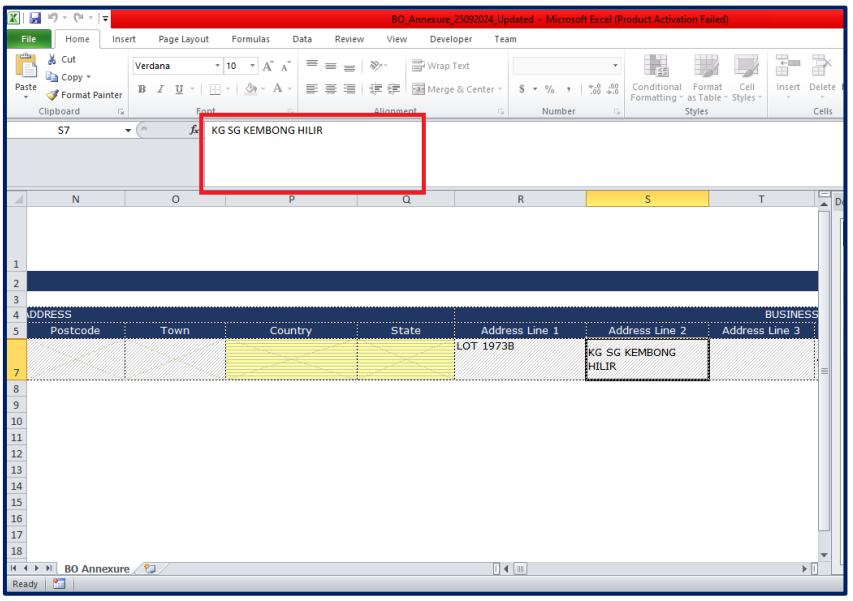


Solution:

a) This is happening if user has fill data in multiple lines (due to copy paste or manual activity) as shown below, "KG SG KEMBONG HILIR".

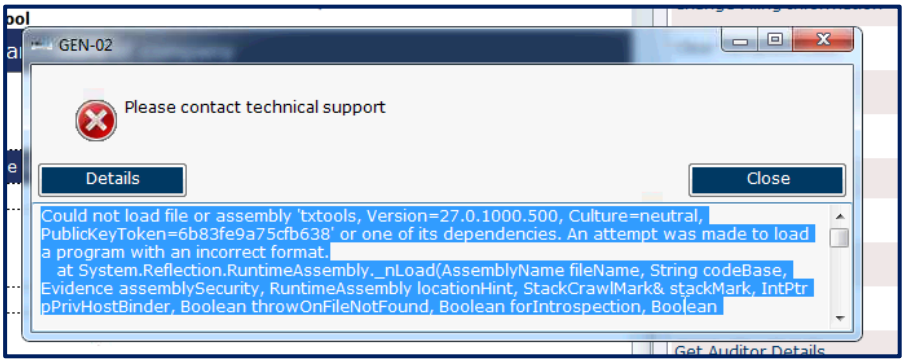


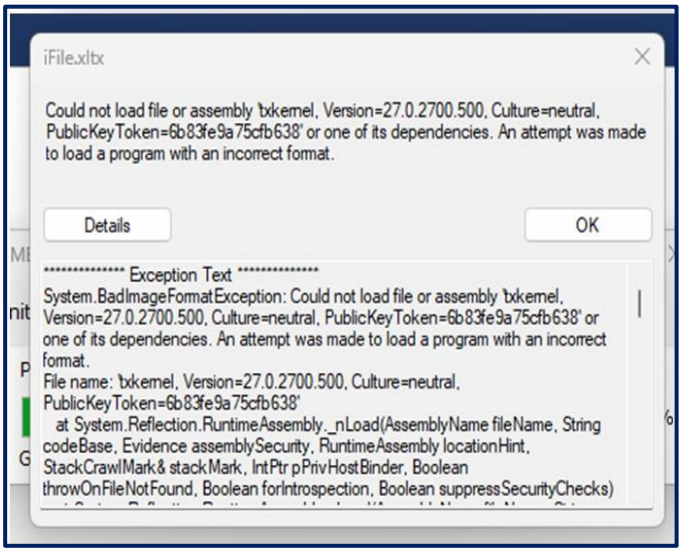
b) Steps to ensure while entering the data in annexure: Kindly make sure while copy pasting / entering data in excel cell, data should not be in multiple lines. Data should be in one line only. e.g." KG SG KEMBONG HILIR".



2.2.18 On opening the Excel Sheet, error 'Could not load file or assembly'

Error: Could not load file or assembly.



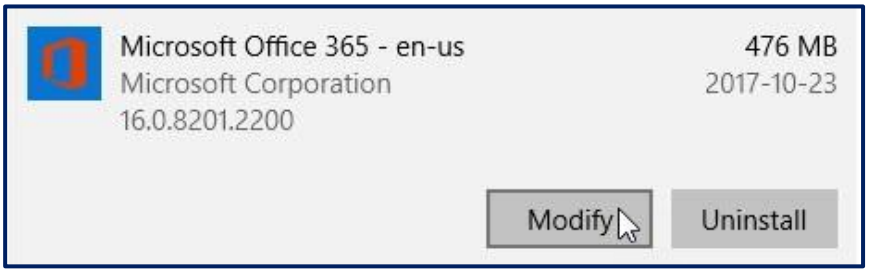


Solution:

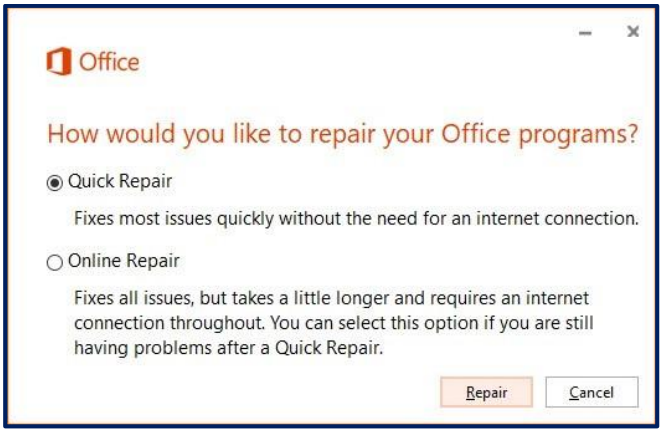
To repair MS Office 365 suite. The steps might be different based on user's Windows and Microsoft's version.

a) Open Start>>Settings>>Apps>Apps & features.

b) Search 'Microsoft 365'>select 'Microsoft Office 365 – en – us'>click 'Modify'.



c) Select the Quick Repair option.



d) Restart the machine.

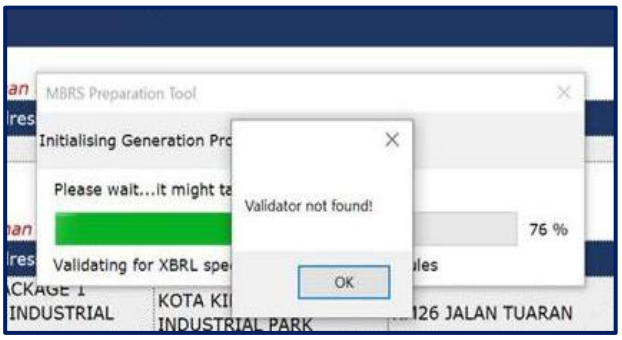
e) Re-install the mTool and check.

f) Download and install below (both) visual redistribution components:

- http://download.microsoft.com/download/c/c/2/cc2df5f8-4454-44b4-802d-5ea68d086676/vcredist_x64.exe
- http://download.microsoft.com/download/c/c/2/cc2df5f8-4454-44b4-802d-5ea68d086676/vcredist_x86.exe

2.2.19 On opening the Excel Sheet, error 'Validator not found'

Error: Validator not found.



Solution:

- Antivirus might be blocking bushchat validator in user's machine. Kindly ask the user to connect with in-house IT team and ask them:

a) To allow (whitelist) validator exe to run on the machine.

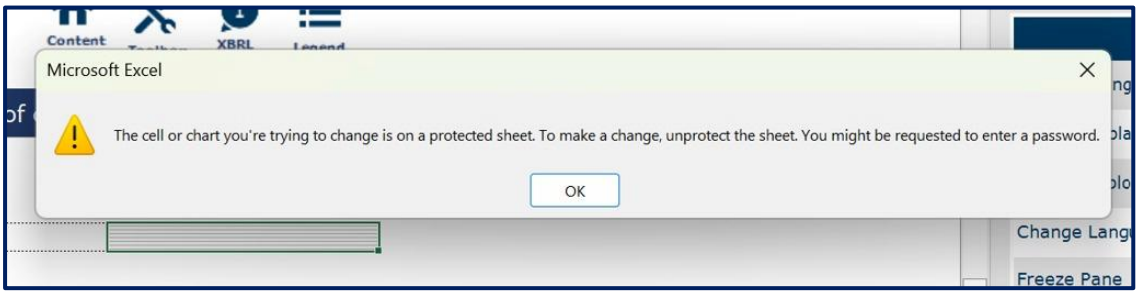
b) Location of validator exe file is "C:\SSM XBRL Preparation Tool\Validator\bushchat_win64_v5.0.1\bin\bushchat.exe".

- The current user has restricted access to the machine and the group policy is restricting the user from running executable files. As the Validator is an executable, the initialization of the same will also be blocked in that case.

a) Kindly ask the user to connect with in-house IT team and confirm if the user has permission to run exe files on his machine. If not, user has to ask their IT team to provide required permission to the user.

2.2.20 Error upon clicking on a cell, error 'Protected sheet'

Error: Upon clicking on a cell, error pop-up related to protected sheet.



Solution:

For mTool to work properly, user should have:

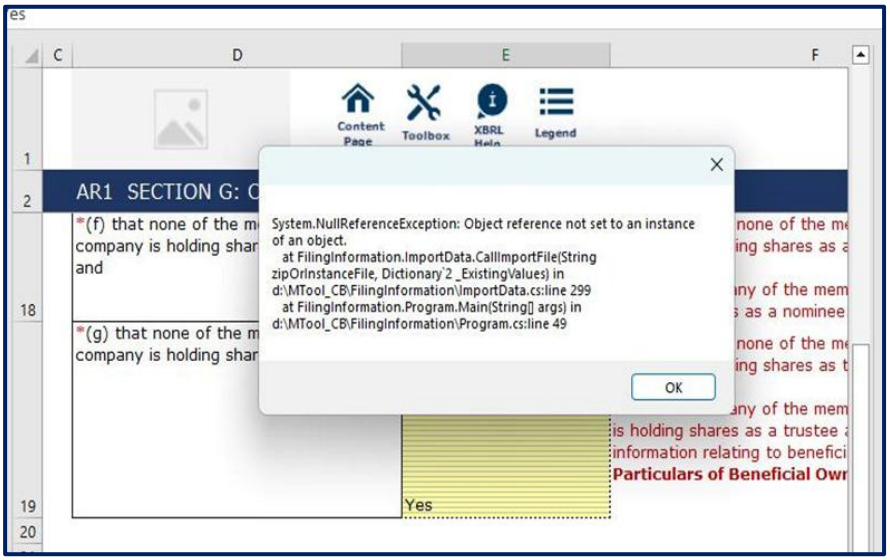
- OS – Windows 8.1 or above
- MS Office – MS – MS Office 2010 or above

a) Kindly confirm OS version and office version from the user's machine.

b) For more information on minimum requirements or prerequisites, please refer the **mTool installation guide**.

2.2.21 On importing instance, the following error message appears

Error: Object reference not set to an instance of an object.



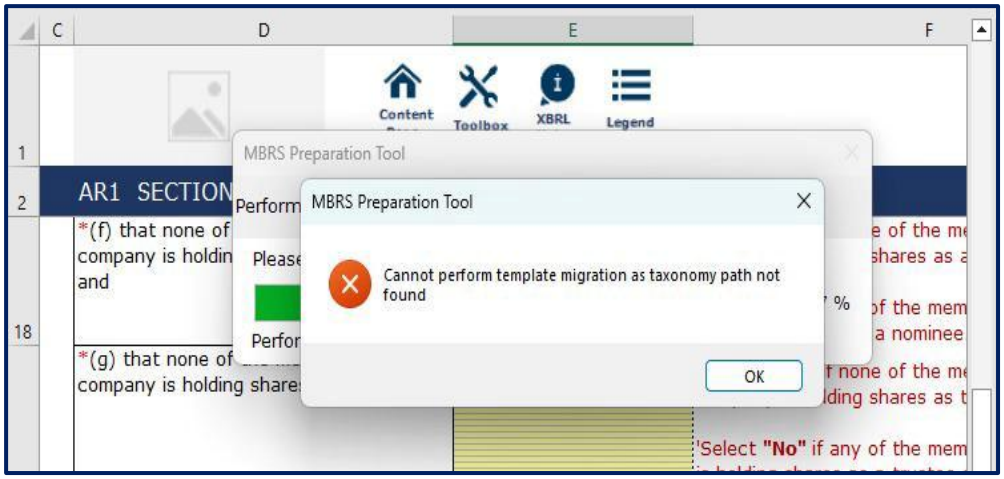
Solution:

a) Uninstall the currently installed mTool in the machine.

b) Download the latest mTool from SSM's website and proceed with installation to use the latest mTool.

2.2.22 On opening the 1.0.38 template, error 'Cannot perform template migration as taxonomy path not found'

Error: Cannot perform template migration as taxonomy path not found.



Solution:

a) User is using template from old mTool version. Please create fresh template from the latest mTool and proceed to Generate XBRL File.

2.2.23 Upon importing file in mTool, Error 'Cannot import MS Excel created using the MBRS Preparation Tool'

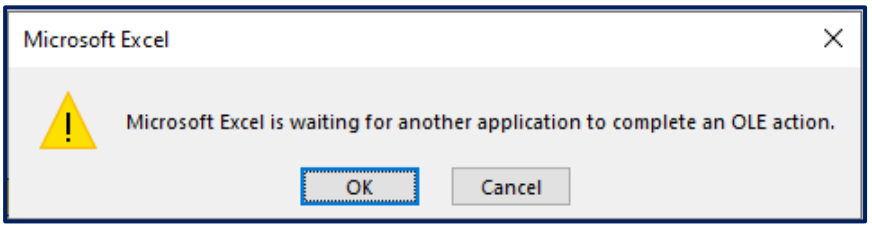
Error: Cannot import MS Excel file created using the MBRS Preparation Tool. Please import your review copy.

Solution:

a) The import **Source Document** features in mTool only support the following file formats to be imported, which are MS Word and MS Excel formats with extensions of .doc, .docx, .xls, and .xlsx.

2.2.24 Upon opening template, Error 'Microsoft Excel is waiting for another application to complete an OLE action'

Error: Microsoft Excel is waiting for another application to complete an OLE action.

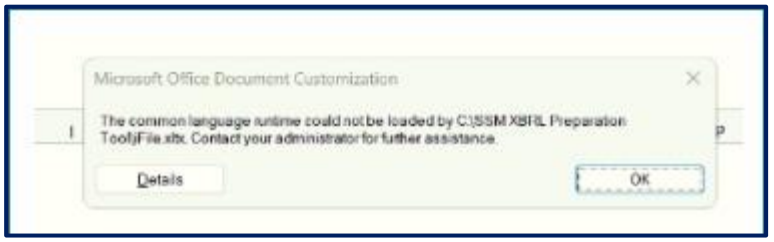


Solution:

a) To repair MS Office 365 suite. Please refer the steps in *section 2.2.18*.

2.2.25 Upon opening tool, Error 'The common language runtime could not be loaded'

Error: The common language runtime could not be loaded.



Solution:

Get in touch with in-house IT team and follow the steps:

a) Install .net framework 4.8 in user's machine. https://dotnet.microsoft.com/en-us/download/dotnet-framework/thank-you/net48-web-installer
b) User will need to use Windows Update to check for any critical updates to the .NET Framework and Microsoft office.
c) Repair MS Office Application once before installation.
d) Restart the machine.
e) download and Install VSTO 4.0 https://www.microsoft.com/en-us/download/details.aspx?id=105522
f) Install the mTool and check.
g) For more information for prerequisite kindly ask the user to refer Installation Guide.

2.3 Fill in MBRS Template

2.3.1 Financial Statements and Key Financial Indicator

2.3.1.1 What happens if I have wrongly selected options in Filing Information during preparation of financial statement?

All the choices will influence the result for the generated template. However, there is an option to edit filing information and make necessary changes.

2.3.1.2 Which type of filing is applicable for Foreign Companies to file their financial statements

Every foreign company can file their financial statement using MBRS system.

2.3.1.3 Can company change the standard between MPERS, MFRS or other?

Yes, company can change the standard between MFRS and MPERS.

2.3.1.4 There is more derivation that should be in revenue, why is it not listed?

Every disclosure defined in financial statement filing is generic and based on different types of industries in Malaysia. The disclosures will include concepts which are commonly used across different type of industries. Hence, if some company has detailed breakdown of revenue which is not listed in defined template, then they may add those under "Other" section which is made available in "Analysis of profit or loss" disclosure and attached footnote on the details mentioned in "Other category".

2.3.1.5 How can I change the classes of share capital?

There is an 'Edit Classes of Share Capital' button next to the table of classes. User can click and choose which information should be used.

2.3.1.6 Are financial Statements auto approved by SSM?

Yes.

2.3.1.7 Is audit exemption available in the system?

Yes. Audit exemption is made available as per latest directive issued by SSM.

2.3.1.8 For example, if any company has prepared Financial Statement using MBRS system. Do we have to key in previous year's information for the next filing? Or will it be pre-populated?

Companies can reuse the generated zip file from mTool for filing next year financial statements. User will have option to either "Edit data" or "Load prior period data". Depending upon the user needs data will be populated in latest mTool used for keying financial statements.

2.3.1.9 There are income and expense items within the templates for Statement of profit or loss. Should I enter positive or negative values for expenses items?

Guidance is available on these templates in which expense item require negative sign.

2.3.1.10 Can I send my financial year end report of 2016 using MBRS?

Yes, financial year end reports for 2016 and before can be submitted by an external user using MBRS only for returns that are covered under the Companies Act 1965.

2.3.1.11 Will there be auto populate feature for Financial Statements filing in MBRS?

Currently auto population feature for financial statements is not available in MBRS system.

2.3.1.12 Is the auditor field editable, because there may be changes during the financial period? Same goes to director reports for financial statement?

The information provided in financial statement filing will be verified at time of uploading the document on mPortal. The system will check the auditor details who was liable at the time of financial year end date.

2.3.2 Annual Return

2.3.2.1 What is the meaning of "Disclosure whether company is Preparing annual return for first time since incorporation"?

In AR1- Annual return for companies having share capital

If company first time lodge annual return since incorporation date, the answer is YES, if company previously had lodged annual return, the answer is NO.

2.3.2.2 For AR1- Annual return for companies having share capital, do we need to re-key in for second year?

For subsequent filing user will be able to populate the data from last year filing.

2.3.2.3 For MyKAD, MyPR and MyKAS number, do we need to put the hyphens?

User needs to add only 12 digit number for "Identification number" field.

2.3.2.4 What is Edit Sub-Classification of member count for?

When Joint holders are holding shares then the individual details should be mentioned under "Sub-classification of member".

2.3.3 Exemption Applications

2.3.3.1 EA1, for supporting document, full company structure. Is it full company structure organization? Including director?

It is for holding company (Full company holding structure).

2.3.3.2 If client make any changes in director's report, what should they do?

When user wants to make any changes in reporting of Director's report, they make apply for EA4A- Exemption application for relief from the form and contents of director's report and seek SSM approval before submitting financial statements.

2.3.4 Other filing related issues

2.3.4.1 Does the system allow the Company to rectify or correct any error/mistake after submission?

Yes, companies can apply for rectification application if there is any correction or amendments to be made in the submitted filing.

2.3.4.2 A company that has many nature of businesses, how are they able to file the businesses when it is only allowed to maximum 3 natures of businesses in MBRS?

User should mention the 3 main activities in which company is having business. Minimum one business line is mandatory to be reported and maximum 3 business line can be reported.

2.3.4.3 As I scroll down the template, I am unable to see the headers.

Can we freeze panes at the header rows?

Yes. To maximise viewing of the template, only the user menu frozen by default. However, freeze/ unfreeze panes functions are available in the mTool's Tool Box to allow users to freeze panes at specific rows / column.

2.3.4.4 How can I copy-paste the contents of my source document into the Disclosure of Full set of financial statements text block?

You may copy-paste the contents using either of the following options:

a) Copy-paste from MS Word or MS Excel directly onto text block.
b) Open the text block, go to File and click an Open to select your Document.

2.3.4.5 Default font size and magnification setting.

On some computers, you have configured your display settings to show fonts at 125% or higher of the default value to help read and identify text better. However, the templates on the mTool might look different from its original intended look. We recommend that you set your Text and other items size to the default 100%.

2.3.4.6 Does MBRS support Bahasa Malaysia language as well?

MBRS supports dual language, English and Bahasa Malaysia.

2.3.4.7 Will MBRS accept file when balance sheet is not balanced?

In mTool there are inbuilt business validations which will trigger if any reported value doesn't match. Hence, system will trigger an error if balance sheet is not balanced.

2.3.4.8 If there are problems with submission, and I need to do amendment, how should I do it?

If the user wants to amend the document, they can do it by applying rectification application.

2.3.4.9 What do the colours of the box represent?

It is used to give a visual indication of the data type of elements to be reported in the cell.

2.3.4.10 How to save the Excel sheet? Is there any difference with the usual Excel with the mTool?

You can save by using the normal method of saving which is using the save button or using the auto-save option provided tool box.

2.3.4.11 Can I change the auto-save time?

Yes, you can by clicking on the toolbox, auto-save option provided.

2.3.4.12 Can the tool save all the disclosure as we copy it?

Yes, the tool wills auto-save every 3 minutes by default.

2.3.4.13 How can I see the error?

User can view the error highlighted in error window and on clicking particulars error it will navigate to that particular cell where there is error.

2.3.4.14 When user send information during submission, can SSM view the footnote?

Yes, SSM can view and download XBRL file submitted to SSM through mPortal, SSM can see all the details.

2.3.4.15 Will MyCoID be replaced with MBRS?

No. MyCoID and MBRS are two different systems. MyCoID is used for updating company's information whereas MBRS system is used to submit financial statements, annual returns and exemption application digitally to SSM.

2.3.4.16 Since file involve in a lot of sharing, virus tend to attach to Microsoft product. What is the safety measure as it can be corrupted?

mTool is an add-in to Excel and all security measures that applies to Excel will apply to mTool too.

2.3.4.17 Can we use PDF and copy paste all the information in the mTool?

It is not advised to use PDF as source of information for copy paste.

2.3.4.18 Can we still use the basic Excel formula for calculation in the tool?

Yes, the basic formula is still usable for the tool.

2.3.4.19 What happens if there are bugs in the tool?

Please contact SSM Customer Care for the required information.

2.3.4.20 Can the template of the mTool be manipulated?

For the client, the template can't be manipulated as it follows the current and available taxonomy.

2.3.4.21 Can the system detect wrongly inserted information for the filing?

System will just accept the information however during the process of generating the XBRL file for submission the required validation checks will be run against the submitted data Excel.

2.3.4.22 Applicability of Toolbox features.

No.	Toolbox Functions	Financial Statement and Key Financial Indicators	Annual Return	Exemption Application	Financial Statements 1965	Annual Return 1965
1	Change Filing Information	Yes	Yes	Yes	Yes	Yes
2	View All Templates	Yes	No	No	Yes	No
3	Clear Template Data	No	Yes	Yes	No	Yes
4	Note-Text Block	Yes	Yes	Yes	No	No
5	Footnotes	Yes	No	No	Yes	No
6	Change Language	Yes	Yes	Yes	No	No
7	Freeze Pane	Yes	Yes	Yes	Yes	Yes
8	Auto Save	Yes	Yes	Yes	Yes	Yes
9	Untagged Rows	Yes	No	No	No	No
10	Auto Tag label column	Yes	No	No	Yes	No
11	Rules Repository	Yes	No	No	Yes	No
12	Review Copy	Yes	Yes	Yes	Yes	Yes
13	Auto-Calculate Domain Totals	Yes	No	No	No	No

No.	Toolbox Functions	Financial Statement and Key Financial Indicators	Annual Return	Exemption Application	Financial Statements 1965	Annual Return 1965
14	Import of XBRL data	Yes	Yes	Yes	Yes	Yes
15	Taxonomy Viewer	Yes	No	Yes	Yes	Yes
16	Get Auditor Details	Yes	Yes	No	Yes	No
17	Delete cell value	Yes	Yes	Yes	Yes	Yes
18	Tool Updates	Yes	Yes	Yes	Yes	Yes
19	Typed Domain	Yes	Yes	Yes	No	No

2.3.4.23 How to fill MBRS template as per different Type of submission?

Refer to User Manual of mTool for Financial Statements, Annual Return and Exemption Applications, Annual Return 1965 and Financial statements 1965 from website www.ssm.com.my

2.3.4.24 How to prepopulate Annual Return and Exemption Applications data?

Refer to User Manual of mTool for Annual Return and Exemption Applications from website www.ssm.com.my

2.3.4.25 Guidelines for 'Text Block' input:

- Consistency: Please enter data in a consistent format throughout the document. This helps maintain a professional and easy-to-read appearance.
- Avoid Unnecessary Spaces: Refrain from adding extra spaces before, within, or after your text. Unnecessary spacing can lead to irregular alignment and affect how the content is displayed.
- Standard Formatting: Use standard punctuation, capitalization, and line breaks as appropriate. This ensures the information is clear and comprehensible.
- No Special Characters: Avoid using unconventional symbols or characters unless required, as these may affect rendering.
- Review Before Submission: Always preview or review your input to ensure that it appears as intended in the final output.

While the system does not restrict the use of spaces or certain formatting, adhering to these guidelines will help ensure your content is presented in a clean and readable manner.

3 MBRS (mPortal)

3.1 Login to MBRS portal

3.1.1 How do I access the mPortal?

1. Access SSM's website www.ssm4u.com.my
2. Register as an SSM4U user.
3. Follow instruction in the notification e-mail and visit the nearest SSM office for validation as an SSM4U user.
4. Log-in SSM4U and click MBRS icon to access mPortal.

   Note: Existing MyCOID user before 19 September 2018 are not required to register as a SSM4U user to access mPortal.

3.2 User Role Assignment

3.2.1 How to apply user roles in mPortal?

Log-in on SSM4U website and click "MBRS" icon to access mPortal.
Click "Roles Assignment" button on the top right of the mPortal dashboard to apply user roles as follows:

Roles	Functions
Company Secretary (Lodger)	A Company Secretary or Company Agent who have the authority to lodge AR, FS/KFI and EA to SSM.
Company Agent (Lodger)	
Company Secretary Assistant (Maker)	A person who prepares and upload the XBRL file of AR, FS/KFI and EA into MBRS portal.
Company Agent Assistant (Maker)	
Liquidator (Lodger)	A Liquidator or Official Receiver or Other Roles who have the authority to lodge AR, and FS/KFI to SSM, only for Company Status is W - Winding Up and D - Dissolved.
Official Receiver (Lodger)	
Other Roles (Lodger)	
Liquidator (Maker)	A person who prepare and upload the XBRL file of AR, and FS/KFI into MBRS

Roles	Functions
Official Receiver (Maker)	portal only for Company Status is W - Winding Up and D - Dissolved.
Other Roles (Maker)	

Follow the instruction as shown on the MBRS screen.

3.2.2 Does mPortal verifies Company Secretary who are blacklisted or who's licensed is expired?

Yes.

3.3 User Association Between Lodger and Maker

3.3.1 Who are the Maker and the Lodger?

Maker is a person who has right to upload XBRL zip file on mPortal whereas Lodger is registered Company Secretary who will be lodge the XBRL file uploaded by Maker.

3.3.2 Who can use the MBRS Portal Application?

The mPortal is accessible to all public users who are present or registered on SSM4U portal.

3.3.3 How many roles can I apply at a time?

External user can apply maximum 10 roles Company Secretary Assistant (Maker), Company Secretary (Lodger), Company Agent Assistant (Maker), Company Agent (Lodger), Liquidator (Maker), Liquidator (Lodger), Official Receiver (Maker), Official Receiver (Lodger), Other Role (Maker), Other Role (Lodger). No approval is required from SSM for having Lodger and Maker user roles.

3.3.4 If Lodger has made status of Association with Maker Inactive and forgotten to again activate but Maker has uploaded relevant files and are not displayed in Lodger account?

When Lodger disassociates himself with Maker, he will be unable to upload any of the company's filing which is associated with Lodger. Lodger has to activate the status of Maker to "Active" then only Maker will be able to upload respective filings.

3.3.5 If Maker is getting error of user association what does he need to do?

When Maker encounters error of user association while uploading filing it means either Lodger has not created user association with Maker or Lodger is no longer associated with that particular company.

3.3.6 How does a maker know how many and which companies he is associated with?

The association details are available in MyCOID, and it will be fetched while uploading filing on mPortal.

3.3.7 Can single maker user associate with the multiple lodgers?

One single Maker can be associated with multiple Lodger provided Lodger and Maker have association within themselves.

3.3.8 For user association any approval required?

No approval is required from SSM for having user association between Lodger and Maker.

3.3.9 I am a Lodger, what kind of right do I have?

Lodger has the following rights:

i. Create user association
ii. Update Practicing certificate (CoSec Lodger)
iii. Administrative rights for approving filing uploaded by Maker
iv. Digitally sign the document

v. Make payment for respective filing

vi. Apply for rectification application

3.4 Upload XBRL file

3.4.1 Does the maker know whether SSM rejected their filing?

Maker will receive email notification on every action that is performed on mPortal. For Rectify Annual return, Rectify FS/KFI and EA1, EA2, EA3, EA4A and EA4B filings require approval from the SSM. Also EA5A, EA5B, EA6 and EA7 Subsequent Exemption Application filing required SSM approval. If the filing is queried or rejected by SSM, Maker and Lodger will receive email notification along with the reason for rejection or query.

3.4.2 What is the time frame for the maker to validate and send to Lodger?

Maker can upload the filing before the due date of filing. Lodger needs to lodge the document with SSM within 3 days from the date Maker has uploaded the document or else the filing will be purged after 3 days.

3.4.3 How to track on fresh uploaded and rectify filing?

Every filing that has been done can be tracked from "Filing History" menu option. Maker and Lodger can see the current status of the filing.

3.5 Digital Certificate

3.5.1 How to purchase Digital Certificate?

The Company Secretary (Lodger), Company Agent (Lodger) Liquidator (Lodger), Official Receiver (Lodger) and Other Role (Lodger) are required to purchase Digital Certificate (PKI Registration) via mPortal. mPortal will navigate users to ICRS portal (Pos Digicert Certificate Registration System) to purchase the certificate at 1CRS. Please refer the steps in the User Manual – Digicert to purchase Digital Certificate.

3.5.2 How to renew Digital Certificate?

Please refer the steps in the User Manual – Digicert to renew Digital Certificate.

3.5.3 How much is the fee to purchase and renew Digital Certificate?

The fees are as follows:

Validity	Fee*
1 year	RM47.70
2 years	RM95.40

** includes 6% service charge*

3.5.4 Who should I contact if I have a problem regarding Digital Certificate?

Please contact Digicert Customer Service at **+603 8800 8008** email to **customercare@digicert.com.my** immediately.

3.6 Payment

3.6.1 What are the payment methods available in mPortal?

The payment method are as follows:

a) Credit Card (Visa and Mastercard)
b) Debit Card (Visa and Mastercard)
c) Online Banking

3.6.2 Can I combine in the MBRS bulk submission for fresh filing (with payment) together with query filing?

Yes, User can combine the fresh and query filing together for payment.

3.6.3 What should I do if my payment was a successful, but the status in mPortal is unpaid?

User will receive email notification once the payment is successful, and status of payment will be changed to "Auto Registered" OR "Pending for SSM Approval".

3.6.4 How to confirm that the payment made is successful?

User will receive email notification once the payment is successful. User can also view the status of the payment transaction under "Payment History" menu option.

3.6.5 Where can I reprint my receipt?

User can print the receipt by log-into mPortal under "Filing history".

3.6.6 How to apply refund?

Please refer to the refund guideline at the mPortal and forward your application to refund@ssm.com.my .

3.6.7 How long does it take to refund?

It takes approximately 30 working days after SSM receive your refund application.

3.6.8 What should I do if filing status is displayed as "Payment is in process"?

Please wait till the status is updated to "Auto Registered" or "Pending for SSM Approval" or "Payment Rejected". This particular status indicates that the user has made the payment, but it is still under processing and payment provider has not indicated to MBRS system whether the payment is successful or not.

3.6.9 What is the fee for the lodgement of Annual Return, Financial Statements and Exemption application?

Please refer Companies Regulations 2017.

3.7 Miscellaneous

3.7.1 As a Maker do I need a digital signature?

No, only the Company Secretary (Lodger) and Company Agent (Lodger).

3.7.2 If you get a 404 error what does the user need to do?

Need to contact SSM Contact Centre.

3.7.3 Can user change the Primary Details?

In MBRS system once user is registered through SSM4U portal all the information will be fetched from there. Hence, if any user wants to change or do certain amendments in primary information it has to be done on SSM4U portal.

3.7.4 Is this mandatory to fill the 'Company User Profile' details in mPortal? If yes, then where will it be used?

It is mandatory to fill Company user profile as the address will be required while making payment for any particular filing. External user has an option to add addresses up to 5 and any one of them must to default address.

3.7.5 What are the operating hours for the mPortal?

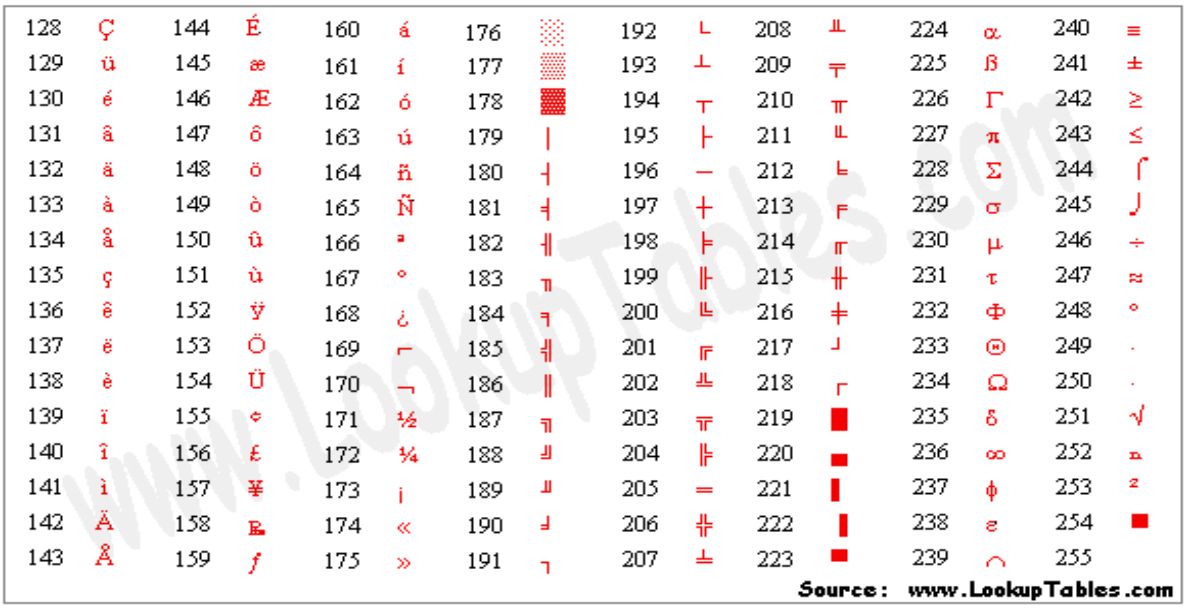
a) mPortal will be available 24 hours and 7 days a week.
b) Processing of application will be done only by during office hours (8.15 am – 5.15 pm) and should follow Federal's working days.

3.7.6 How do I check my application status?

Please log on to mPortal and click Filing History.

3.7.7 What should I do if a "Junk Character Error! Junk / Garbage Characters in the input fields are not allowed" error prompt while filing in the MBRS Portal?

Users should not use / key in the following characters when filing information in the MBRS Portal:



3.7.8 What are the requirements to upload supporting documents?

No.	RETURN NAME	RETURN CODE	SUPPORTING DOCUMENT REQUIRED	FORMAT TYPE
1	Application for exemption from coinciding foreign subsidiary financial year end with holding company	EA1	1. Others	PDF
			2. Application letter from director of holding company	PDF
			3. Statement by two (2) directors of holding company in Malaysia	PDF
			4. Full company structure	PDF

No.	RETURN NAME	RETURN CODE	SUPPORTING DOCUMENT REQUIRED	FORMAT TYPE
2	Application for exemption from filing financial statements and reports in full XBRL format	EA2	1. Application letter from director	PDF
			2. Reason for not submitting Financial Statements in full XBRL Format	PDF
			3. Others	PDF
			4. Validation output from prep tool Error Report	EXCEL
3	Application to waive lodgement of financial statement by foreign company	EA3	1. Statutory declaration of director	PDF
			2. Application letter from director	PDF
			3. Unaudited Financial Statements	PDF
			4. Others	PDF
4	Application for relief from requirements as to form and contents of directors' report	EA4A	1. Approval letter from Bursa Malaysia or Securities Commission (For ESOS)	PDF
			2. By laws ESOS (For ESOS)	PDF
			3. Listing of the option holders (For ESOS)	PDF
			4. Application letter from director (For Director interest/debenture/others)	PDF

No.	RETURN NAME	RETURN CODE	SUPPORTING DOCUMENT REQUIRED	FORMAT TYPE
			5. Statutory declaration by all directors involved (For Director interest/debenture/others)	PDF
			6. Others	PDF
			7. Application letter from director (For ESOS)	PDF
5	Application for relief from requirements as to form and contents of financial statements	EA4B	1. Application letter from director	PDF
			2. Statutory declaration by all directors involved	PDF
			3. Others	PDF
6	Application for extension of time for circulation of financial statements and reports	EA5A	1. Others	PDF
7	Application for extension of time to lodge financial statements and reports	EA5B	1. Others, please specify	PDF
8	Application for extension of time for circulation and holding annual general meeting	EA6	1. Others, please specify	PDF
9	Application for extension of time to lodge annual return	EA7	Others, please specify	PDF

No.	RETURN NAME	RETURN CODE	SUPPORTING DOCUMENT REQUIRED	FORMAT TYPE
10	Application for exemption, waiver, relief or extension of time with regards to annual return or financial statements and reports to Minister	EA8	1. Application Appeal Letter	PDF
			2. Others	PDF
11	Annual return for companies having share capital	AR1	1. Beneficial Owner	TXT
			2. Senior management template	TXT
			3. Nominee Director	TXT
12	Annual return for companies not having share capital	AR2	1. Beneficial Owner	TXT
			2. Senior management template	TXT
			3. Nominee Director	TXT
13	Annual return for foreign companies	AR3	1. Beneficial Owner	TXT
			2. Senior management template	TXT
			3. Nominee Director	TXT
14	Annual return for unchanged particulars	AR4	NA	NA
15	Annual Return (CA1965)	AR1965	1.Attachment prescribed form* (scan)	PDF
			2.Form 56 for more than 500 member public company* (scan)	PDF

No.	RETURN NAME	RETURN CODE	SUPPORTING DOCUMENT REQUIRED	FORMAT TYPE
16	Financial Statements as per Malaysian Financial Reporting Standards	FS-MFRS	1. Auditors Report	PDF
			2. Statutory Declaration And Financial Statements at origin (HQ) or Foreign Company (only for foreign company)	PDF
			3. Audit Exemption Certificate	PDF
17	Financial Statement as per Malaysian Private Entities Reporting Standards	FS-MPERS	1. Auditors Report	PDF
			2. Audit Exemption Certificate	PDF
18	Financial Statements for Exempt Private Company	FS-EPC	1. Auditors statements	PDF
			2. Certificate relating to an exempt private company	PDF
19	Financial Statements for Company Limited by Guarantee	FS-CLBG	1. Auditors Report	PDF
20	Financial Statements for Foreign Company	FS-FC	1. Statutory Declaration And Financial Statements at origin (HQ) or Foreign Company (only for foreign company)	PDF
21	Financial Statements Regulated by Bank Negara Malaysia (BNM)	FS-BNM	1.Full Financial statements and reports (scan)	PDF
			2. Statutory Declaration And Financial Statements at origin (HQ) or Foreign	PDF

No.	RETURN NAME	RETURN CODE	SUPPORTING DOCUMENT REQUIRED	FORMAT TYPE
			Company (only for foreign company)	
22	Key Financial Indicators as per Malaysian Financial Reporting Standards	KFI-MFRS	1.Full financial statements and report	PDF
			2. Auditors Report	PDF
			3. Audit Exemption Certificate	PDF
23	Key Financial Indicators as per Malaysian Private Entities Reporting Standards	KFI-MPERS	1.Full financial statements and report	PDF
			2. Auditors Report	PDF
			3. Audit Exemption Certificate	PDF
24	Key Financial Indicators for Company Limited by Guarantee	KFI-CLBG	1. Full Financial statements and reports	PDF
			2. Auditors Report	PDF
25	Key Financial Indicators for Foreign Company	KFI-FC	1. Financial statements and report - Foreign (Malaysian branch)	PDF
			2. Statutory Declaration And Financial Statements at origin (HQ) or Foreign Company (only for foreign company)	PDF
			3. Auditors Report	PDF

No.	RETURN NAME	RETURN CODE	SUPPORTING DOCUMENT REQUIRED	FORMAT TYPE
26	Financial Statement - Companies Limited by Shares (CA1965)	FS-CLBS-1965	1.Full Financial statements and reports (scan)	PDF
27	Financial Statement - Companies Limited by Guarantees (CA1965)	FS-CLBG-1965	1.Full Financial statements and reports	PDF
28	Financial Statement - Exempt Private Companies (CA1965)	FS-EPC-1965	1. Auditors statements	PDF
			2. Certificate relating to an exempt private company	PDF
29	Financial Statement - Foreign Companies (CA1965)	FS-FC-1965	1.Full Financial statements and reports Malaysia Branch	PDF
			2. Statutory Declaration And Financial Statements at origin (HQ) or Foreign Company (only for foreign company)	PDF
30	Financial Statement Regulated by Bank Negara Malaysia as per Companies Act 1965	FS-BNM-1965	1.Full Financial statements and reports	PDF
			2.Full Financial statements and reports (Malaysia Branch)	PDF
			3. Statutory Declaration And Financial Statements at origin (HQ) or Foreign Company (only for foreign company)	PDF

3.7.9 What should I do if "XBRL Validation Exception" error prompt while filing in the MBRS Portal?

This error occurred due to intermittent network connectivity issues. User may try to upload again after a few minutes.

4 General Information

4.1 What is XBRL?

XBRL or eXtensible Business Reporting Language, is an electronic language used to communicate business and financial data worldwide. It is an open, royalty-free and international information format.

4.2 What are the benefits to a company for reporting in XBRL?

XBRL increases the usability of information. The need to re-key financial or non-financial data for analytical and other purposes can be eliminated. By presenting its statements in XBRL, a company can benefit investors and other stakeholders and enhance its profile. It will also meet the requirements of regulators, lenders and other consumers of financial information, who are increasingly demanding reporting in XBRL. This will improve business relations and lead to a range of benefits. XBRL financial data and business reports can automate the processes of data collection.

4.3 Does XBRL cause a change in accounting standards?

No, XBRL is simply a language for transmitting information. It must accurately reflect data reported under different standards – it does not change them.