



# MALAYSIAN BUSINESS REPORTING SYSTEM

## (MBRS)

## USER MANUAL MBRS PREPARATION TOOL (mTool) FINANCIAL STATEMENTS

### **Table of Contents**

1	Intr	oduction	to the MBRS preparation tool (mTool)	5
	1.1	Type of s	ubmission	5
2	Acr	onyms an	d Abbreviation	7
3	Get	Started		8
	3.2	Preparati	on flow1	0
		3.2.1 Financial	Use Create Filing button to create a new set of XBRL file for Statements	.0
4 Sta			g button to open an existing set of XBRL file for Financial format)1	.0
	4.1	Create a	new set of XBRL file1	1
	4.2	Open an	existing XBRL File	2
	4.3	Open a p	reviously saved XBRL file in new installer1	6
5	Ten	nplate Inte	erface and Navigation1	8
	5.1	User Men	u1	8
		5.1.1	Home1	8
		5.1.2	Tool Box1	8
		5.1.3	Help1	9
	5.2	Content F	Page 2	3
	5.3	Elements	of templates 24	4
		5.3.1	Template of primary financial statements2	4
		5.3.2	Template of disclosure notes2	6
			ew between Key Financial Indicators (KFI) and Full Set of cements	6
		5.4.1	Switch view by using the "Change Filing Information" 2	7
		5.4.2	Switch View function2	7
	5.5	Linking p	rimary statements with notes2	9
		5.5.1	Linking between primary statements and notes2	9
6	Cus	tomise th	e MBRS templates3	1
	6.1	Edit answ	vers to Filing Information Questions3	1
	6.2	Template	s 3	3

7	Get Templa	tes Filled	34
	7.1 Import	source document	
	7.2 Auto Ta	ıg	
	7.2.1	Basic Auto Tag	
	7.2.2	Selective Auto Tag	40
	7.2.3	Overwrite Values for Auto Tag	43
	7.3 Drag-ar	nd-drop	
	7.3.1	Drag-and-drop by row	
	7.3.2	Drag-and-drop for single row	44
	7.3.3	Drag-and-drop for multiple rows	
	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	
	7.5 Manual	entry	
	7.6 Typed d	limensional tables	
	7.6.1	Add/delete typed classes:	
8	Validate and	d Save XBRL File	50
	8.1 Validate		50
	8.2 Save XE	3RL file	53
	8.2.1	Save Review copy	53
	8.2.2	Save XBRL file	55
9	Tool Box Fu	nctions and Features	58
	9.1 Toolbox	· · · · · · · · · · · · · · · · · · ·	60
	9.2 Source	Document	60
	9.3 Generat	te XBRL file	60
	9.4 Templat	te	61
	9.4.1	View templates	61
	9.4.2	Clear template data	62
	9.5 Note- te	ext block	62
	9.5.1	View/edit	62

	9.5.2	Delete text block63
9.6	Footnote	s64
	9.6.1	Create64
	9.6.2	View/edit footnote
	9.6.3	Delete selected footnote67
9.7	Freeze Pa	ane67
9.8	Auto Sav	e
9.9	Hide/sho	w untagged rows
	9.9.1	Hide All
	9.9.2	Hide Selected71
	9.9.3	Un-Hide
9.1	0 Auto ta	g label column
	9.10.1	Show
	9.10.2	Hide
9.1	1 Rules R	Repository
	9.11.1	View/edit
	9.11.2	Import77
	9.11.3	Export
9.1	2 Review	сору79
9.1	3 Auto-C	alculate Domain Totals80
9.14	4 Import	XBRL data 81
9.1	5 Taxono	my viewer
9.1	6 Delete	cell value
9.1	7 Tool Up	odates

## **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	Гуре	of	submission

No.	Entry	Type of submission		
	Point			
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.	<sup>#</sup> 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

<sup>#</sup> 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.





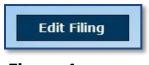
In the upper center of the introduction page, there are four buttons for you to begin preparation as shown in Figure 3, 4, 5, and 6

**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.





mTool Version Check: To check for latest mTool version.

ſ	mTool Version Check
Tool Updates	<b>4</b> 段



**Proxy Settings:** To check for configuration setting in mTool.

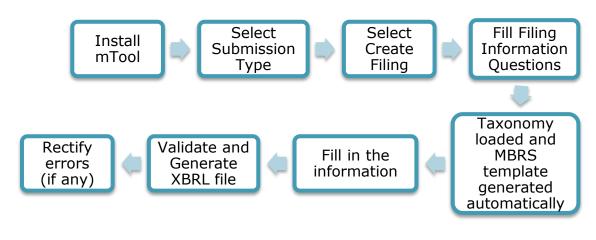




## 3.2 **Preparation flow**

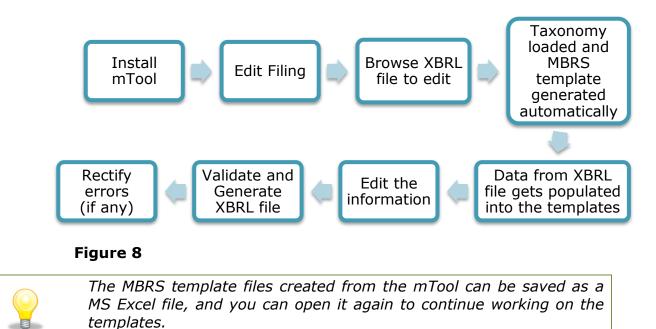
There are two ways to start the preparation of XBRL file as shown in Figure 7 and 8:

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





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



#### 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
- 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**

	Company registration number     Name of company	
in the second	Former name of the company	
	Origin of company	•
	<ul> <li>Status of company</li> </ul>	
	<ul> <li>Type of company</li> </ul>	- 48
	<ul> <li>Disclosure of financial statements preparation for current submission</li> </ul>	
	Company's current financial year start date	
-	Company's current financial year end date	
and the second second	Company's previous financial year start date	
	<ul> <li>Company's previous financial year end date</li> </ul>	
	* Status of carrying on business during the financial year	-
	<ul> <li>Disclosure of financial statements audit status</li> </ul>	· _
	denotes mandatory items to be reported	
		Generate Template Cancel



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.

AB	C D E F G H ▲	Document Actions	•
MBRS <sup>#</sup>		Tool Box	c v1.0.38
Malaysian Business Reporting System	=	Change Filing Information	(i) 🗹
Preparation Tool		View all Templates	ō ō
Content Page		Note-text block	₿ ≣ 8
General		Footnotes	
Filing Information		Freeze Pane	
Disclosures		AutoSave	A
Scope of filing		Untagged Row	
Disclosure - Involvement in Stock Exchange			₩ 10
Disclosure - Directors report		Auto-Tag label column	<b># #</b>
Disclosure - Statement by directors Disclosure - Director business review		Rules Repository	
Disclosure - Auditors report to members		Review Copy	
		Auto-Calculate Domain Totals	0
Statements			•
Statement of financial position, by current/non-current method		Tool Box Sou	
Sub-classification of assets, liabilities and equity, by current/non-current method		Docur	ment XBRL
Statement of profit or loss, by function of expense			
Analysis of profit or loss, by function of expense			
Statement of Comprehensive Income - Net of tax			
Statement of cash flows, indirect method			
Statement of Changes in Equity		*	
Content Page /FL /SOF / InvolinSE / DirectorsRep / StatOfDirectors / DirectorsBussRev / Audi 4	•		



## 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.

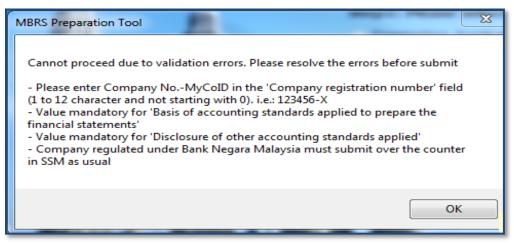
Step2: Please select XBRL zip or XML file	
	Browse
Edit Data O Load Prior Period Data	
Proceed	

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.



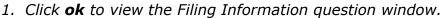
#### Figure 12

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

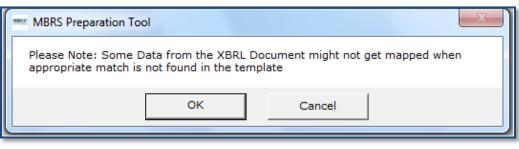
columns in the templates of the MBRS template. The mTool will show the Content Page as shown in Figure 10.

 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:



- 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.
  - 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.

MBRS Preparation Tool					
Enter Current Period Start Date	01-04-2017				
Enter Current Period End Date	31-03-2018				
End Date	(DD-MM-YYYY)				
Prior Period Start Date from instance [readonly]	)1-04-2016 🗐				
	(DD-MM-YYYY)				
Prior Period End Date	31-03-2017				
	(DD-MM-YYYY)				
ОК	Cancel				



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.

M	BRS Preparation Tool	Characteristic Prog. Soc. A. C. Balletin		- 0	x
					9
Any	changes to the template layout may change the links to the elements found under e	errors. Please Re-Validate to updat	e the links.		
		Re-Validate Atta	ch Expo	rt To Exce	l
Info	rmation				
Error	s: The errors highlighted must be rectified before filing.				<b>^</b>
	ings: These highlight areas where the XBRL data might contain error or is genuine accurate data is correct (i.e. no error), you may ignore these warning errors in the tool, without changes require		e rectify the error.	If the XBRL	E
	alidation Rules: The validation rules are set based on a specified set of criteria to assist in enhar t to be exhaustive or to serve as confirmation that the XBRL financial statements are correct. "Err				ne
iFile d	document. In case you are not able to redify the error, please use this Error ID while contacting X	BRL help desk.			
					-
۲.	"				F
No	Error Message/Description	Error Section	• Error ID •	Error	•
1	Particulars of members, for company with equal to or less than five hundred members: "Type of member", "Name", "Type of identification", "Identification number" and "Nationality", "Types of shares", "Number of shares held by members" and "Analysis of shareholding" MUST be reported"		SecEii-ar1-58	Error	н
	Element(s) to check				
	Analysis of shareholdings (Date: 18/06/2018 Dimension: 0002_39) = Citizens who are non-Malays and non-natives	SECTION E(ii): Particulars of members, for company with equal to or less than five hundred members			Ŧ

#### 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.

Version 1.0 September 2018

## **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/noncurrent 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 <u>section 4.2</u> 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 <u>section 7</u> to see more details on the Tool Box functions.

Change Filing Information	(İ) 🗹
View all Templates	ō 0
Note-text block	▶ 🗐 😣
Footnotes	5
Freeze Pane	
AutoSave	8
Untagged Row	æ <sup>s</sup> ⊯ æ <sup>A</sup>
Auto-Tag label column	<b>**</b>
Rules Repository	
Review Copy	REV
Auto-Calculate Domain Totals	Ð
Import XBRL Data	<b>- -</b>
Taxonomy Viewer	XBRL
Delete Cell Value	8
Tool Updates	<b>4</b> 🕸 🗸
Tool Box Source Document	Generate XBRL

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

FS-MFRS Statement of financial position, by c	surrent/non-current r	
		nethod
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 <u>See details</u>
*Investments in associates	0.00	0.00 See details
*Investments in joint ventures	0.00	0.00 <u>See details</u>
*Other investments	0.00	0.00
*Trade and other non-current receivables	0.00	0.00 <u>See details</u>
Contract assets	0.00	0.00
Deferred tax assets	0.00	0.00
*Derivative financial assets	0.00	0.00 <u>See details</u>
*Other non-current assets	816,300.00	126,500.00 See details
*Total non-current assets	12,979,117.00	15,593,760.00

#### Figure 18

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

*Other non	-current assets				
Element Labels					
Preferred L	erred Label *Other non-current assets				
Standard La	abel Other non-current assets				
Documenta Label	ation The amount of non-current assets the entity does not separately disclosing the same statement or note. [Reference] Non-current assets]	se			
Element Pro	operties				
Element Id	ifrs-full_OtherNoncurrentAssets				
Balance Typ	pe debit				
Period Type					
Data Type	http://www.xbrl.org/2003/instance:m	one			
Substitution	http://www.xbrl.org/2003/instance:ite	m			
Nillable	True				
Abstract	False				
Element Re Details for	ferences *Other non-current assets	~			
Name	IAS				
Number	1				
Issue Date	2017-01-01				
Paragraph	55				
URI	RI http://eifrs.ifrs.org/eifrs/XBRL?type=IAS&nur				
URIDate	ate 09/03/2017				
Role	http://www.xbrl.org/2009/role/commonPractice				
Name	MFRS				
Name					

#### Figure 19

The different sections of the help pane are:

 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	1



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.

В	C D E F G H	n Do	ocument Actions			▼
MBRS <sup>#</sup>		1	Tool Box v1.0.38			
Aalaysian Business Reporting System	-	-	Change Filing Information		í	9
Preparation Tool			View all Templates		•	0
Content Page	_		Note-text block	¢		
General			Footnotes	•	-	8
Filing Information			Freeze Pane	<b>•</b>	_	T
Disclosures			AutoSave			P
Scope of filing			Untagged Row	<b>⊊</b> 8		ш \$4
Disclosure - Involvement in Stock Exchange					-	-
Disclosure - Directors report Disclosure - Statement by directors			Auto-Tag label column		Ť	Ĩ
Disclosure - Director business review			Rules Repository	III.	ĥ	۴
Disclosure - Auditors report to members			Review Copy			REV
Statements			Auto-Calculate Domain Totals			Ð
Statement of financial position, by current/non-current method			Source	Gene	rate	Ĩ
Sub-classification of assets, liabilities and equity, by current/non-current method			Tool Box Document	XBF		
Statement of profit or loss, by function of expense						
Analysis of profit or loss, by function of expense						
Statement of Comprehensive Income - Net of tax						
Statement of cash flows, indirect method						
Statement of Changes in Equity		v				

#### 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 <u>section 4.2</u> 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.

	9 ≔					Tool Box v1.0.38			
alaysian Business Reporting System Page Toolbox He Preparation Tool	RL Legend p					Change Filing Information		ĺ	) 🛛
S-MFRS Statement of financial position, b	/ current/non-current	method				View all Templates		0	0
Taxonomy element		2017 MYR'Actuals	2016 MYR'Actuals			Note-text block	•		×
-	/ uto-Tag Label			-	=	Footnotes	•		8
tatement of financial position Statement of financial position						Freeze Pane		t	ŧ
Assets Non-current assets						AutoSave			8
*Property, plant and equipment	Property and equipment	6,822,106.00	6,632,194.00 <sub>Se</sub>	ee details		Untagged Row	ŧ	s 🍺	ŧ
*Investment property	nvestment propertie	4,546,245.00	7,891,374.00 <u>Se</u>			Auto-Tag label column		Ť	Ŧ
*Biological assets	Biological asset	0.00	0.00			nato rag laber column			
*Intangible assets	Intangible asset	794,466.00	943,692.00 <u>S</u> e	ee details		Rules Repository		5	r.
*Investments in subsidiaries	Investment in subsidiaries	0.00	0.00 <u>Se</u>	ee details		Review Copy			
*Investments in associates	Investment in associate	0.00		ee details		Auto-Calculate Domain Totals			G
*Investments in joint ventures	Investment in joint ventures	0.00		ee details		Source	G	enera	_
*Other investments	Other investment assets	12,000.00	5,426.00			Tool Box Document		XBRL	
*Trade and other non-current receivables	Trade receivables	0.00	0.00 <mark>Se</mark>	<u>ee details</u>					
*Derivative financial assets	Derivative assets	0.00	0.00 <u>Se</u>	ee details					
*Other non-current assets	Other assets	816,300.00	126,500.00 <u>Se</u>	ee details					
*Total non-current assets	Non-current assets	12,991,117.00	15,599,186.00						

Figure 22

- i. **Taxonomy elements column:** Taxonomy elements are in the leftmost 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

	E BRL Legend	F
	lp	
FS-MFRS Notes - Retained earnings		
	Consolidated	Separate
Tanan anna alamanta	2017	2017
Taxonomy elements	MYR'000	MYR'000
Disclosure of retained earnings		
Disclosure of retained earnings		
Total retained earnings of Company and		
its subsidiaries		
Realised	1.10	
Unrealised	1.11	2.2
Retained earnings of associates Realised	1.12	2.2
Unrealised	1.12	4
Retained earnings of joint ventures	1.13	Z.4
Realised	1.14	2.3
Unrealised	1.15	
Total retained earnings of the company, its		
subsidiaries, associates and joint ventures	1.16	2.2
Retained earnings others	1.17	
Less: Consolidation adjustments	1.33	3.5
*Total retained earnings	1.00	1.0
Notes-SummaryOfAcc Notes-ListOfNotes Notes-Issu	edCap / Notes-RelatedParty	Notes-RetainedEarning

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.

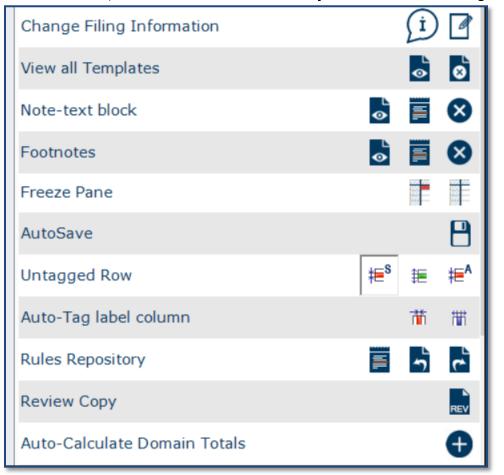
Adaption Backets Reporting System Preparation Tool FS-MFRS Filing Information 4 denotes mandatory items to be reported Filing Information General Filing Information	*	Audit exemption category	Audited	• ^	Tool Box v1.0.38			
Preparation Tool FS-MFRS Filing Information * denotes mandatory items to be reported Filing Information	*	Deals of a security a standards and load to				_	0	Ê
* denotes mandatory items to be reported Filing Information	*			•	Change Filing Information		i)	2
Filing Information		prepare the financial statements	Malaysian Financial Reporting Standards	•	View all Templates		° ⊘	0
		Disclosure of other accounting standards			Note-text block	2		
		11	KFI-MFRS		Footnotes	_		
	-	Nature of financial statements	Separate		Foothotes	⊘	=	8
*Company registration number		Description of presentation currency	Malaysian Ringgit (MYR)	•	Freeze Pane		F	ŧ
*Name of company		Description of functional currency		•	AutoSave			A
Former name of the company	*	Level of rounding used in financial statements	Actuals	•	Untagged Row	⊭s	=	
*Origin of company		Disclosure on whether company's shares are traded on any official stock exchange	Not-listed	•		-	-	-
*Status of company		Disclosure of whether company regulated by			Auto-Tag label column		Ť	Π
*Type of company	*	Bank Negara Malaysia at the financial year	Company not regulated by Bank Negara Malaysia		Rules Repository	F	ĥ	e l
*Disclosure of financial statements prepar for current submission	* <del>0</del>	Description on whether company had applied for any exemption, waiver, relief or extension of time with regards to annual	No	•	Review Copy			REV
*Company's current financial year start de	* 0	enotes mandatory items to be reported	Generate Template	Cancel	Auto-Calculate Domain Totals			Ð 📜
MBRS Preparation Tool Switching of Taxonomy will retain only the common data elem Do you want to Switch Taxonomy? Yes N Propagato the transactal chatomonate.	nents. No	/01/2016 /12/2016 rying on business jvities dited Jaysian Financial		Ţ	Tool Box Source Document		ieral BRL	e



- 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.

🗏 🗌 General	
	0] Filing Information
Disclosure	
	0] Scope of filing
	0] Disclosure - Involvement in Stock Exchange
	0] Disclosure - Directors report
	0] Disclosure - Statement by directors
	0] Disclosure - Director business review
Statemen	0] Disclosure - Auditors report to members
	0] Statement of financial position, by current/non-current method
	0] Sub-classification of assets, liabilities and equity, by current/non-current method
	0] Statement of financial position, by order of liquidity method
	0] Sub-classification of assets, liabilities and equity, by order of liquidity method
	0] Statement of profit or loss, by function of expense
	0] Analysis of profit or loss, by function of expense
	0] Statement of profit or loss, by nature of expense
	0] Analysis of profit or loss, by nature of expense
-√[41000	0] Statement of Comprehensive Income - Net of tax
	0] Statement of Comprehensive Income - Before tax
	0] Statement of cash flows, direct method
	0] Statement of cash flows, indirect method
	0] Statement of Changes in Equity
Notes	
	0] Notes - Corporate information
	0] Notes - Summary of significant accounting policies 0] Notes - List of notes
	0] Notes - Issued capital
	0] Notes - Related party transactions
	0] Notes - Retained earnings
	oj noteo - netanea carningo
Tool Box	Source Generate Document XBRL

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.

D	E	F	G	Н	1
MRDC: 🔺 🗸 n	:=				
laysian Business Reporting System Page Toolbox XBRL Help	Legend				
Preparation Tool					
FS-MFRS Statement of profit or loss, by funct	tion of expense				
	Consolidated	Consolidated	Separate	Separate	
	2017	2016	2017	2016	
	MYR'000	MYR'000	MYR'000	MYR'000	
		Restated		Restated	
**					
tatement of Profit or Loss					
Statement of profit or loss					
Continuing operations					
*Revenue	255.00	255.25	255.00	255.2	See details
*Cost of sales	51.75	51.80	51.75	51.8	See details
*Gross profit	203.25	203.45	203.25	203.4	
*Other income	369.44	369.79	369.44	369.7	See details
Selling and distribution expenses	10.06	10.07	10.06	10.0	
*Administrative expenses	10.07	10.08	10.07	10.0	
Research and development expense	10.08	10.09	10.08	10.0	
*Other expenses	368.88	369.22	368.88	369.2	See details
Profit (loss) from operating activities	173.60	173.78	173.60	173.7	
*Finance income	22.05	22.07	22.05	22.0	See details
*Finance costs	10.10	10.11	10.10	10.1	
Share of profit (loss) of associates and joint					
ventures accounted for using equity	10.11	10.12	10.11	10.1	
method					
Fair valuation gain (loss) arising from	10.12	10.13	10.12	10.1	
AuditReport SOFP-CuNonCu SOFP-Sub-CuNonCu SOP	L-Function SOPL-Analysis-F			10.14	

#### 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" A X (	
Alaaysian Business Reporting System Preparation Tool	RL 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 Sta	tOfDirectors DirectorsBussRev

#### Figure 29

2. 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			
de	notes 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.

Change Filing Information	(i) 🗹
View all Templates	<b>o</b>
Note-text block	<b>b E O</b>
Footnotes	5
Freeze Pane	
AutoSave	8
Untagged Row	Æ <sup>s</sup> ≆ Æ <sup>A</sup>
Auto-Tag label column	₩ ₩
Rules Repository	
Review Copy	REV
Auto-Calculate Domain Totals	Ð
Import XBRL Data	<b>n</b>
Taxonomy Viewer	XBRL
Delete Cell Value	8
Tool Updates	<b>4</b> 😳 🗸
Tool Box Source Document	Generate XBRL

#### Figure 31

- 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.

Document Actions	<b>→</b> ×						
Eile     Edit     View     Format     Table     Legend       Detach     Auto Tag     Image: Compare the second	8						
Table selection row wise							
ABC LTD							
Registration Number: 1235867-A FINANCIAL STATEMENTS Year ended 31 March 2017							
							-
74% 🛇 🗍	•						
Tool Box         Source Document         Generate XBRL							
I 100% - U	÷						

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.

STATEMENT O CURRENT/NON					
	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	56.00	81.00	56.00	81,00	
Biological	10.00	13.00	10.00	13.00	
assets 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 Investments in	318.00	462.00	318.00	462.00	
sub sidi aries	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	16.00	17.00	16.00	17.00	
Trade and other non-current receivables	151.11	151.26	151.11	151.26	

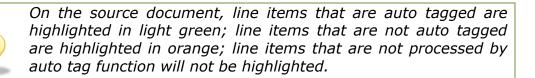
- 3. Click **Auto Tag** on the source document window.
- 4. The selected template will be filled with the values for which matching labels have been found. All the untagged elements on the source document will be highlighted as shown in Figure 34.

- **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. <u>Refer to Section 5.3.2</u> for more information.

	Toolbox XBRL Legend				File Edit	View Format Tab	ole Legend		
aysian Business Reporting System Page Preparation Tool	Help				Attach	Auto Tag	<u>a</u> 🗆	Table selection row wise	
S-MFRS Statement of financial p	osition by current/no	on-current meth	od			Statement o	t tinancial posit	ion as at 31 Dec	ember 20
		2017	2016						
		MYR'Actuals	MYR'Actuals						
	Auto-Tag Label							2016	2015
atement of financial position	_							RM	RM
Statement of financial position									Restated
Assets		1				Assets	1	5 700 102	(0.79)
Non-current assets						Property, plant an Deferred tax asse		5,799,102 1.251.130	60,786 1,101,125
*Property, plant and	Property, plant and	6,822,106.00	6,632,194.00			Trade receivables		2,902,298	1,101,125
equipment	equipment					Total non-current		9.952.530	2,191,405
*Investment property	Investment properties	4,546,245.00	7,891,374.00	See details		TOTAL HOLI-CULLENT	assets	9,932,330	2,191,405
*Biological assets	Biological asset	0.00	0.00			Inventories		5.004.124	6.899.216
Right-of-use assets						Trade and other r	eceivables	6.516.613	15.258.628
Service concession assets						Prepayments	cectvables	226.886	212.872
*Intangible assets	Intangible asset	794,466.00	943,692.00	See details		Cash and bank ba	lances		2.574.932
*Investments in subsidiaries	Investment in subsidiaries	0.00	0.00	See details		Total current asse			24,945,648
*Investments in associates	Investment in associate	0.00	0.00	See details		Total assets		23,345,337	27,137,053
*Investments in joint ventures	Investment in joint ventures	0.00		See details		Equity			
*Other investments	Other investment assets	12,000.00	5,426.00			Share capital Retained profits		4,679,224 7,397,707	4,679,224 6,955,193
*Trade and other non-current receivables		0.00	0.00	See details		Total equity			11,634,417
Contract assets						Liabilities			
Deferred tax assets	Deferred tax assets	1,251,130.00	1,101,125.00			Retirement benef	its	312.332	312.332
DirectorsRep StatOfDirectors Directors	BussRev AudtReport SOF	P-CuNonCu SOFP-S	ub-CuNonCu / SO	4		Total non-current		312,332	312,332

Figure 35

Malaysian Business Reporting System	Legend			
Preparation Tool FS-MFRS Statement of financial position, by	v current/non-current meth	od		
Assets Non-current assets				
*Property, plant and equipment	Property, plant and equipment	6,822,106.00	6,632,194.00	Soo data
*Investment property	Investment properties	4,546,245.00	7,891,374.00	
*Biological assets Right-of-use assets	Biological asset	0.00	0.00	
Service concession assets				
*Intangible assets	Intangible asset	794,466.00	943,692.00	<u>See deta</u>
*Investments in subsidiaries	Investment in subsidiaries	0.00	0.00	<u>See deta</u>
*Investments in associates	Investment in associate	0.00		<u>See deta</u>
*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	<u>See deta</u>
Contract assets				
Deferred tax assets	Deferred tax assets	1,251,130.00	1,101,125.00	
*Derivative financial assets	Derivative assets	0.00		<u>See deta</u>
*Other non-current assets	Other assets	816,300.00	126,500.00	See deta
*Total non-current assets	Total non-current assets	14,242,247.00	16,700,311.00	
Current assets				
*Inventories	Inventories	0.00		See deta
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	<u>See deta</u>
Contract assets	Contract asset	0.00	0.00	
*Derivative financial assets	Derivative financial assets	0.00		See deta
*Cash and cash equivalents	Cash equivalent	6,399,683.00	1,311,571.00	<u>See deta</u>



#### 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.

Taxonomy Viewer		XBRL
Delete Cell Value		8
Tool Updates		<b>4</b> 🕸 🗸
Tool Box	Source Document	Generate XBRL

#### Figure 37

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

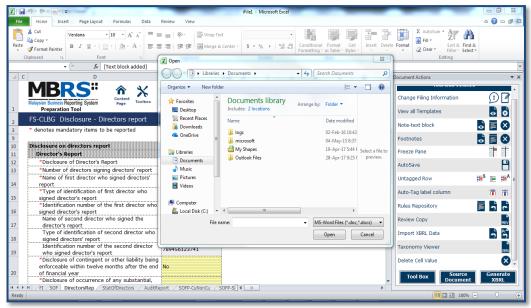
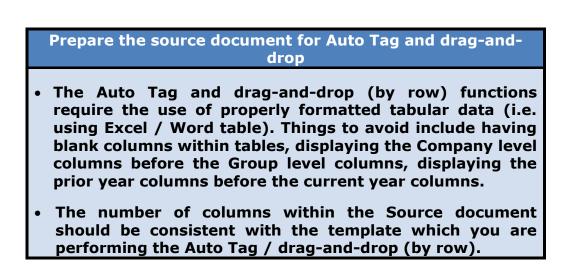


Figure 38

usines Reporting System Page Toolbox Help paration Tool RS Statement of financial position, by c							
				Attach Auto Tag	□ Table select		
	current/non-current metho	d			l'able select	Jon row wise	
ssets				(Company No.)			
Non-current assets				(Incorporated in Malaysia)			
*Property, plant and equipment P	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	Statement of financial position	ı as at 31	Decembe	r 2016
*Biological assets	Biological asset	0.00	0.00	•			
Right-of-use assets							
Service concession assets					Note	2016	2015
*Intangible assets	Intangible asset	794,466.00	943,692.00 See details		Note		
*Investments in subsidiaries	Investment in subsidiaries	0.00	0.00 See details			RM	RM
*Investments in associates	Investment in associate	0.00					Restated
prives unlends in associates	Tinesolieur III associare	0.00	0.00 See details	Assets			
*Investments in joint ventures	Investment in joint ventures	0.00	0.00 See details	Property, plant and equipment	3	5,799,102	60,786
test 1 a a				Deferred tax assets	4	1,251,130	1,101,125
*Other investments	Other investment assets	12,000.00	5,426.00	Trade receivables	5	2,902,298	1,029,494
*Trade and other non-current receivables	Trade receivables	0.00	0.00 See details	Total non-current assets		9,952,530	2,191,405
Contract assets							
Deferred tax assets	Deferred tax assets	1,251,130.00	1,101,125.00	Inventories	6	5,004,124	6,899,216
*Derivative financial assets	Derivative assets	0.00	0.00 See details	Trade and other receivables	5	6.516.613	15.258.628
*Other non-current assets	Other assets	816,300.00	126,500.00 See details	Prepayments		226.886	212.872
*Total non-current assets	Total non-current assets	14,242,247.00	16,700,311.00	Cash and bank balances		1.645.184	2.574.932
Current assets				Total current assets		13.392.807	24,945,648
*Inventories	Inventories	0.00	0.00 See details				
Biological assets		0.00	0.00	Total assets		23,345,337	27,137,053
Other investments		3,169,412.00	3,047,612.00				
Current tax assets	Current tax	263,517.00	174,090.00	Equity			-
*Trade and other current receivables	Trade receivables	3,219,410.00	3,845,790.00 See details	Share capital	7	4.679.224	4.679.224
Contract assets	Contract asset	0.00	0.00	Retained profits	1	7,397,707	6,955,193
*Derivative financial assets	Derivative financial assets	0.00	0.00 See details	Retailed profilis		1,391,101	0,900,195

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

- Select an entire table or a section of the table on the Source
   Document for tagging as shown in Figure 39.
- 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.



- 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 <u>section 5.3.1</u>.

#### **7.3.2 Drag-and-drop for single row**

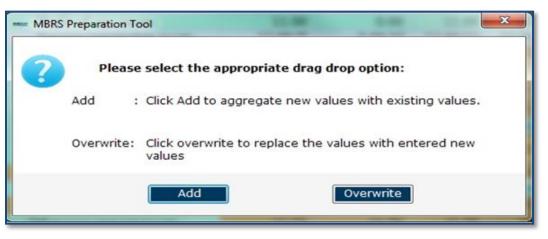
- 1. Open Source Document and move to a particular section to perform dragand-drop.
- 2. Select a row from Source Document.
- 3. Drag the row from the Source Document and drop on the element row on the template. The values along with the Company label will be filled in the relevant columns of the template.

#### 7.3.3 Drag-and-drop for multiple rows

- 1. Open Source Document and move to a particular section to perform dragand-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.

WBRS: Preparation Tool       Image: Trade and other non-current receivables       Image: Trade and other non-current 151.11       151.26         S-MFRS Statement of financial position, by current/non-current method       *Trade and other non-current receivables       151.11       151.26       151         Contract assets       19.00       12.00       19         Deferred tax assets       50.85       50.90       50         *Other non-current assets       1,527.02       1,992.32       1,527         Current assets       11.00       9.00       11         Other investments       12.00       10.00       13         *Trade and other current receivables       50.95       51.00       50         © Current assets       13.00       11.00       10       13         *Trade and other current receivables       122.46       212.67       212         Current tax assets       13.00       11.00       13         *Trade and other current receivables       50.93       50.98       50.09         *Other innorial assets       14.00       15.00       14         *Derivative financial assets       50.93       50.98       50.98	00 10.00 00 12.00 85 50.90 78 30.81 02 1,992.32	) ) <u>See details</u> I <u>See details</u>
Bysise Reporting System     Page     Toelbex     Legens       Preparation Tool       S-MFRS Statement of financial position, by current/non-current method       *Trade and other non-current receivables     151.11     151.26     151       Contract assets     18.00     10.00     18       Deferred tax assets     19.00     12.00     19       *Derivative financial assets     30.78     30.81     30       *Other non-current assets     1,527.02     1,992.32     1,527       Current assets     50.95     51.00     50       Biological assets     11.00     9.00     11       Other investments     12.00     10.00     12       Current tax assets     13.00     11.00     13       *Trade and other current receivables     212.46     212.67     212       Contract assets     14.00     15.00     14	00 10.00 00 12.00 85 50.90 78 30.81 02 1,992.32	) ) <u>See details</u> ! <u>See details</u>
Bysise Reporting System     Page     Toelbex     Legens       Preparation Tool       S-MFRS Statement of financial position, by current/non-current method       *Trade and other non-current receivables     151.11     151.26     151       Contract assets     18.00     10.00     18       Deferred tax assets     19.00     12.00     19       *Derivative financial assets     30.78     30.81     30       *Other non-current assets     1,527.02     1,992.32     1,527       Current assets     50.95     51.00     50       Biological assets     11.00     9.00     11       Other investments     12.00     10.00     12       Current tax assets     13.00     11.00     13       *Trade and other current receivables     212.46     212.67     212       Contract assets     14.00     15.00     14	00 10.00 00 12.00 85 50.90 78 30.81 02 1,992.32	) ) <u>See details</u> ! <u>See details</u>
S-MFRS         Statement of financial position, by current/non-current method           *Trade and other non-current receivables         151.11         151.26         151           Contract assets         18.00         10.00         18           Deferred tax assets         19.00         12.00         19           *Derivative financial assets         50.85         50.90         50           *Other non-current assets         30.78         30.81         30           *Total non-current assets         1,527.02         1,92.32         1,527           Current assets         11.00         9.00         11           Other investments         12.00         10.00         12           Current assets         13.00         11.00         13           *Trade and other current receivables         212.46         212.67         212           Contract assets         14.00         15.00         14           *Derivative financial assets         50.93         50.98         50	00 10.00 00 12.00 85 50.90 78 30.81 02 1,992.32	) ) <u>See details</u> ! <u>See details</u>
*Trade and other non-current receivables         151.11         151.26         151           Contract assets         18.00         10.00         18           Deferred tax assets         19.00         12.00         19           *Derivative financial assets         50.85         50.90         50           *Other non-current assets         30.78         30.81         30           *Total non-current assets         1,527.02         1,992.32         1,527           Current assets         50.95         51.00         50           Biological assets         11.00         9.00         111           Other investments         12.00         10.00         12           *Inventories         50.95         51.00         50           Biological assets         11.00         9.00         111           Other investments         12.00         10.00         12           Current tax assets         13.00         11.00         13           *Trade and other current receivables         212.46         212.67         212           Contract assets         14.00         15.00         14           *Derivative financial assets         50.93         50.98         50	00 10.00 00 12.00 85 50.90 78 30.81 02 1,992.32	) ) <u>See details</u> ! <u>See details</u>
receivables         151.11         151.26         151           Contract assets         18.00         10.00         18           Deferred tax assets         19.00         12.00         19           *Derivative financial assets         50.85         50.90         50           *Other non-current assets         30.78         30.81         30           *Total non-current assets         1,527.02         1,992.32         1,527           Current assets         11.00         9.00         11           Other investments         11.00         9.00         11           Other investments         11.00         9.00         11           Other investments         12.00         10.00         12           Current tax assets         13.00         11.00         13           *Trade and other current receivables         212.46         212.67         212           Contract assets         14.00         15.00         14           *Derivative financial assets         50.93         50.98         50	00 10.00 00 12.00 85 50.90 78 30.81 02 1,992.32	) ) <u>See details</u> ! <u>See details</u>
receivables         18.00           Contract assets         18.00           Deferred tax assets         19.00           *Derivative financial assets         50.85           *Other non-current assets         30.78           *Total non-current assets         1,527.02           *Total non-current assets         1,527.02           *Inventories         50.95           *Inventories         50.95           Biological assets         11.00           Other investments         12.00           Uurrent tax assets         11.00           *Inventories         50.95           Sological assets         11.00           Other investments         12.00           Current tax assets         13.00           *Trade and other current receivables         212.46           Contract assets         14.00           *Derivative financial assets         50.93           Sological assets         50.93	00 10.00 00 12.00 85 50.90 78 30.81 02 1,992.32	) ) <u>See details</u> ! <u>See details</u>
Deferred tax assets         19.00         12.00         19           *Derivative financial assets         50.85         50.90         50           *Other non-current assets         30.78         30.81         30           *Total non-current assets         1,527.02         1,992.32         1,527           Current assets         1,527.02         1,992.32         1,527           Current assets         11.00         9.00         111           Other investments         11.00         9.00         112           Current tax assets         11.00         9.00         123           *Trade and other current receivables         12.00         10.00         123           *Trade and other current receivables         12.46         212.67         212           Contract assets         14.00         15.00         14           *Derivative financial assets         50.93         50.98         50	00 12.00 35 50.90 78 30.81 02 1,992.32	) See details See details
*Derivative financial assets         50.85         50.90         50           *Other non-current assets         30.78         30.81         30           *Total non-current assets         1,527.02         1,992.32         1,527           Current assets         50.95         51.00         50           *Inventories         50.95         51.00         50           Biological assets         11.00         9.00         111           Other investments         12.00         10.00         122           Current tax assets         13.00         11.00         133           *Trade and other current receivables         212.46         212.67         212           Contract assets         14.00         15.00         14           *Derivative financial assets         50.93         50.98         50	35 50.90 78 30.81 12 1,992.32	See details See details
*Other non-current assets         30.78         30.81         30           *Total non-current assets         1,527.02         1,992.32         1,527           Current assets         1,527.02         1,992.32         1,527           *Inventories         50.95         51.00         50           Biological assets         11.00         9.00         11           Other investments         12.00         10.00         12           Current tax assets         13.00         11.00         13           *Trade and other current receivables         212.46         212.67         212           Contract assets         14.00         15.00         14           *Derivative financial assets         50.93         50.98         50	78 30.81 02 1,992.32	l <u>See details</u>
*Total non-current assets         1,527.02         1,92.32         1,527           Current assets         50.95         51.00         50           *Inventories         50.95         51.00         50           Biological assets         11.00         9.00         11           Other investments         12.00         10.00         12           Current tax assets         13.00         11.00         13           *Trade and other current receivables         212.46         212.67         212           Contract assets         14.00         15.00         14           *Derivative financial assets         50.93         50.98         50	1,992.32	2
Current assets         50.95         51.00         50           Biological assets         11.00         9.00         11           Other investments         12.00         10.00         12           Current tax assets         13.00         11.00         13           *Trade and other current receivables         212.46         212.67         212           Contract assets         14.00         15.00         14           *Derivative financial assets         50.93         50.98         50		Ī
*Inventories         50.95         51.00         50           Biological assets         11.00         9.00         111           Other investments         12.00         10.00         122           Current tax assets         13.00         11.00         133           *Trade and other current receivables         212.46         212.67         212           Contract assets         14.00         15.00         14           *Derivative financial assets         50.93         50.98         50		Coo debaile
Biological assets         11.00         9.00         11           Other investments         12.00         10.00         12           Current tax assets         13.00         11.00         13           *Trade and other current receivables         212.46         212.67         212           Contract assets         14.00         15.00         14           *Derivative financial assets         50.93         50.98         50		Coo detaile
Other investments         12.00         10.00         12           Current tax assets         13.00         11.00         13           *Trade and other current receivables         212.46         212.67         212           Contract assets         14.00         15.00         14           *Derivative financial assets         50.93         50.98         50	51.00	<u>See details</u>
Current tax assets         13.00         11.00         13           *Trade and other current receivables         212.46         212.67         212           Contract assets         14.00         15.00         14           *Derivative financial assets         50.93         50.98         50	9.00	)
*Trade and other current receivables212.46212.67212Contract assets14.0015.0014*Derivative financial assets50.9350.9850	0 10.00	)
receivables         212.40         212.60         212           Contract assets         14.00         15.00         14           *Derivative financial assets         50.93         50.98         50	00 11.00	)
*Derivative financial assets 50.93 50.98 50	16 212.67	See details
	15.00	
*Cash and cash equivalents 480.34 245.52 480	3 50.98	3 See details
	34 245.52	2 See details
*Other current assets 16.00 17.00 16	0 17.00	)
Total current assets other 860.68 622.17 860	58 622.17	7
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	3
*Total current assets 3,785.50 1,671.91 3,611 /FI_/SOF / InvolInSE / DirectorsRep / StatOfDirectors / DirectorsBussRev / AudtReport SOFP-CuNonCu / SOFP-Sub-Cu/\ €		

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 <u>section7.12</u> 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 <u>section7.12</u> 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.



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

Particulars of Directors	Type of director	Title	Name	Type of identifica
Director count				· · · · · · · · · · · · · · · · · · ·
1				
2				
Particulars of Agent	Type of agent	Title	Name	Type of identifica
Particulars of Agent			Name	Type of identifica
-		Title	Name	Type of identifica

2. Window will open as shown in Figure 46.

······ N	ABRS Preparation Tool			23
			Add	Delete
	Director count			
	0001			
	0002			
			Save	Close

# 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.

Change Filing Information	(i) 🗹 🌔
View all Templates	ø ø
Note-text block	▶ 🗐 😣
Footnotes	<b>a</b> 🗐 😣
Freeze Pane	
AutoSave	8
Untagged Row	₩ <sup>S</sup> ﷺ ₩ <sup>A</sup>
Auto-Tag label column	<b>T T</b>
Rules Repository	
Review Copy	REV
Auto-Calculate Domain Totals	•
Import XBRL Data	<b>n</b> 5
Taxonomy Viewer	XBRL
Delete Cell Value	8
Tool Updates	<b>4</b> 🕸 🗸
Tool Box Source Document	Generate XBRL

#### Figure 47

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

MBR	Preparation Tool	COLUMN TWO IS NOT			3			
					2			
Any ch	anges to the template layout may change the links to the elements f	ound under errors. Please Re-Val	date to update the link	s.				
	Re-Validate Attach Export To Excel							
Information 🛆								
Warning data is o All Valio meant to	Errors: The errors highlighted must be rectified before filing. Wamings: These highlight areas where the XBRL data might contain error or is genuine accurate data. If the XBRL data contains error, please rectify the error. If the XBRL data is correct (i.e. no error), you may ignore these warning errors in the tool, without changes required. All Validation Rules: The validation rules are set based on a specified set of criteria to assist in enhancing the quality of XBRL financial statements. However, they are not meant to be exhaustive or to serve as corritrmation that the XBRL KBRL data terments are correct. "Error ID" is the unique ID for any error that may occur while validating the iFile document. In case you are not able to rectify the error, please use this Error ID while contacting XBRL help desk.							
No	Error Message/Description	Error Section	Error ID	- Error	•			
1	Assets should be equal to Funds and Liabilities"		Mandatory-fs-clbg-8	5 Error				
L	Element(s) to check							
	Total fund/equity and liabilities (Date: 31/03/2017) = 18,398.62	Statement of financial position, by current/non-current method						
	Total assets (Date: 31/03/2017) = 18,075.01	Statement of financial position, by current/non-current method						

3. 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:

- 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:

- 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: *Total assets* (31/03/2017) 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
- 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.

Review Copy	REV
Auto-Calculate Domain Totals	Đ
Import XBRL Data	<b>- -</b>
Taxonomy Viewer	XBRL
Delete Cell Value	8
Tool Updates	<b>4</b> 😳 🗸
Tool Box Source Document	Generate XBRL

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

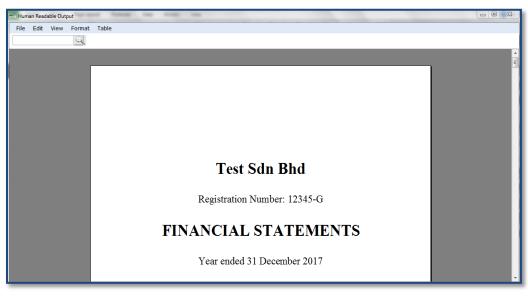


Figure 50

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.

Change Filing Information	(İ)
View all Templates	
Note-text block	s 🗐 😣
Footnotes	▶ 🗐 😣
Freeze Pane	
AutoSave	
Untagged Row	æ <sup>s</sup> ⊯ æ <sup>A</sup>
Auto-Tag label column	<b>**</b> **
Rules Repository	



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

MBRS	Preparation Tool		-	
Any cha	anges to the template layout may change the links to the elements fo	und under errors. Please Re-Valid	ate to update the links.	х
		Re-Va	lidate Attach	Export To Excel
Inform	ation			
Errors: The errors highlighted must be rectified before filing. Wamings: These highlight areas where the XBRL data might contain error or is genuine accurate data. If the XBRL data contains error, please rectify the error. If the XBRL data is correct (i.e. no error), you may ignore these warning errors in the tool, without changes required. All Validation Rules: The validation rules are set based on a specified set of orieria to assist in enhancing the quality of XBRL financial statements. However, they are not meant to be exhaustive or to serve as confirmation that the XBRL financial statements are correct. "Error ID" is the unique ID for any error that may occur while validating the iFile document. In case you are not able to rectify the error, please use this Error ID while contacting XBRL help desk.				
No	Error Message/Description	Error Section	Error ID 🗸	Error 🗸
1	Assets should be equal to Funds and Liabilities"		Mandatory-fs-clbg-85	Error
	Element(s) to check Total fund/equity and liabilities (Date: 31/03/2017) = 18,398.62 Total assets (Date: 31/03/2017) = 18,075.01	Statement of financial position, by current/non-current method Statement of financial position, by current/non-current method		

#### Figure 52

 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

	nt	23
🕝 🔾 💌 🔳 Deskt	sop 🕨 👻 🗲 Search Desktop	Q
Organize 👻 Ne	ew folder 👘 👻	0
<ul> <li>✓ Favorites</li> <li>Desktop</li> <li>Recent Places</li> <li>Downloads</li> <li>✓ Libraries</li> <li>▷ Documents</li> <li>▷ Documents</li> <li>▷ Music</li> <li>▷ Pictures</li> <li>▷ Subversion</li> </ul>	E Computer System Folder System Folder System Folder Computer System Folder System Folder System Folder	A III
N Midoor	-	-
File name:	KFI-FC_7894561-F_20170331	-
Save as type:	Zip folder(*.zip)	-
🔿 Hide Folders	Save Can	cel

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.

Change Filing Information	(i) 🗹
View all Templates	ō 0
Note-text block	<b>ĕ ≅</b> ⊗
Footnotes	▶ 🗐 😣
Freeze Pane	
AutoSave	8
Untagged Row	æ <sup>s</sup> ⊯ æ <sup>A</sup>
Auto-Tag label column	<b>**</b> *
Rules Repository	<u>ب</u> ال
Review Copy	REV
Auto-Calculate Domain Totals	•
Import XBRL Data	<b>*</b> ) *
Taxonomy Viewer	XBRL
Delete Cell Value	⊗
Tool Updates	🔸 😳 🗸
Tool Box Source Document	Generate XBRL

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.
- I. **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 dragand-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 <u>section 6.1</u> 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 <u>section 6</u> 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.

Change Filing Information		í	
View all Templates		۲ ا	8
Note-text block	¢ L		$\otimes$
Footnotes	⁰		8
Freeze Pane			
AutoSave			
Untagged Row	ŧ≡ <sup>s</sup>	€	<b>≭</b> ≣^
Auto-Tag label column		Ť	†∰î
Rules Repository	F	ربہ ا	¢

## Figure 55

 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.

General         Globool         Globool         Globool         Globool         Globool         General         Globool         General         Globool         General         Globool         General         General         Globool         General         Globool         General         Globool         General         Globool         General         Globool         Globool         Globool         General         Globool         General         Globool         Globool <td< th=""><th>ocument Actions</th><th>▼</th></td<>	ocument Actions	▼
Disclosures         Q1200003       Scope of filing         Q110000       Disclosure - Involvement in Stock Exchange         Q1200000       Disclosure - Statement by directors         Q11202001       Disclosure - Statement by directors         Q11202001       Disclosure - Auditors report to members         Q11200001       Statement of financial position, by current/non-current method         Q1200001       Statement of financial position, by ourrent/non-current method         Q200001       Statement of profit or loss, by function of expense         Q13100001       Statement of profit or loss, by function of expense         Q13100001       Statement of comprehensive Income - Net of Ext         Q14100001       Statement of Comprehensive Income - Before tax         Q15100001       Statement of Changes in Equity         Q15100001       Statement of Changes in Equity         Q15100001       Statement of Comprehensive Income - Net of Ext         Q1200001       Statement of Changes in Equity         Q15100001       Statement of cash flows, indirect method         Q1200001       Statement of Changes in Equity         Q1100001       Statement of cash flows, indirect method         Q1200001       Statement of onteas         Q1200001       Statement of onteas         Q1200001		
Image: Control of the control of th		Filing Information
I 110000] Disclosure - Involvement in Stock Exchange         I 120100] Disclosure - Statement by directors         I 120100] Disclosure - Statement by directors         I 120100] Disclosure - Auditors report to members         I 120100] Statement of financial position, by current/non-current method         I 210100] Sub-classification of assets, liabilities and equity, by current/non-current method         I 220000] Statement of financial position, by outrent/non-current method         I 220100] Sub-classification of assets, liabilities and equity, by current/non-current method         I 220100] Sub-classification of assets, liabilities and equity, by order of liquidity method         I 310100] Statement of profit or loss, by function of expense         I 310100] Analysis of profit or loss, by nature of expense         I 320000] Statement of Comprehensive Income - Net of tax         I 410000] Statement of Comprehensive Income - Before tax         I 510000] Statement of cash flows, direct method         I 520000] Statement of cash flows, indirect method         I 520000] Statement of changes in Equity         I 610000] Notes - Corporate information         I 720000] Notes - Summary of significant accounting policies         I 740000] Notes - Related party transactions         I 740000] Notes - Related party transactions         I 750000] Notes - Related party transactions         I 750000] Notes - Related party transactions <tr< td=""><td></td><td></td></tr<>		
Image: 1200000 Disclosure - Directors report         Image: 1200000 Disclosure - Director business review         Image: 1200000 Disclosure - Auditors report to members         Statements         Image: 1200000 Disclosure - Auditors report to members         Statements         Image: 1200000 Disclosure - Auditors report to members         Statements         Image: 1200000 Disclosure - Auditors report to members         Statements         Image: 1200000 Disclosure - Auditors report to members         Statements         Image: 1200000 Disclosure - Auditors report to members         Statements         Image: 1200000 Disclosure - Auditors report to members         Statements         Image: 1200000 Disclosure - Auditors report to members         Statements         Image: 1200000 Disclosure - Auditors report to members         Image: 120000 Disclosure - Auditors report to report of lequidity method         Image: 120000 Disclosure - Auditors report to report of reports of lequidity method         Image: 120000 Disclosure - Toporate report to report of expense         Image: 120000 Disclosure - Toporate information         Image: 120000 Distatement of Cash flows, direct method         Image: 120000 Distatement of changes in Equity         Notes         Image: 120000 Distatement of cash flows, indirect method		
I 120100] Disclosure - Statement by directors         I 120200] Disclosure - Auditors report to members         I 120200] Disclosure - Auditors report to members         I 120200] Disclosure - Auditors report to members         I 120200] Statement of financial position, by current/non-current method         I 210100] Sub-classification of assets, liabilities and equity, by current/non-current method         I 220100] Sub-classification of assets, liabilities and equity, by order of liquidity method         I 220100] Sub-classification of assets, liabilities and equity, by order of liquidity method         I 220100] Sub-classification of assets, liabilities and equity, by order of liquidity method         I 220100] Sub-classification of assets, liabilities and equity, by order of liquidity method         I 220100] Analysis of profit or loss, by function of expense         I 320100] Analysis of profit or loss, by nature of expense         I 220100] Statement of Comprehensive Income - Net of tax         I 420000] Statement of Cash flows, direct method         I 520000] Statement of cash flows, infirect method         I 520000] Statement of cash flows, infirect method         I 520000] Statement of cash flows, infirect method         I 520000] Notes - Corporate information         I 720000] Notes - Summary of significant accounting policies         I 740000] Notes - Issued capital         I 740000] Notes - Related party transactions         I 760000		
Image: 120200] Disclosure - Director business review         Image: 120200] Disclosure - Auditors report to members         Statements         Image: 120200] Disclosure - Auditors report to members         Statements         Image: 120200] Disclosure - Auditors report to members         Statements         Image: 120200] Disclosure - Auditors report to members         Statements         Image: 120200] Disclosure - Auditors report to members         Statements         Image: 120200] Disclosure - Auditors report to members         Image: 120200] Statement of financial position, by current/non-current/method         Image: 1202000] Disclosure - of financial position, by order of liquidity method         Image: 1202000] Statement of profit or loss, by function of expense         Image: 1202000] Statement of Comprehensive Income - Net of tax         Image: 1202000] Statement of Comprehensive Income - Before tax         Image: 120200] Statement of cash flows, direct method         Image: 120200] Statement of cash flows, direct method         Image: 120200] Statement of cash flows, direct method         Image: 120200] Statement of cash flows, indirect method         Image: 120200] Notes -		
Image: Source 1 and the set of the		
Statements         Statements         Image: Statement of financial position, by current/non-current method         Image: Statement of financial position, by order of liquidity method         Image: Statement of financial position, by order of liquidity method         Image: Statement of financial position, by order of liquidity method         Image: Statement of financial position, by order of liquidity method         Image: Statement of profit or loss, by function of expense         Image: Statement of profit or loss, by nature of expense         Image: Statement of profit or loss, by nature of expense         Image: Statement of Comprehensive Income - Net of tax         Image: Statement of Comprehensive Income - Before tax         Image: Statement of Changes in Equity         Image: Statement of Changes in Equity         Image: Notes         Image: Statement of cash flows, direct method         Image: Statement of changes in Equity         Image: Notes         Image: Statement of comprehensive Income - Net of tax         Image: Statement of Changes in Equity         Image: Notes         Image: Statement of Changes in Equity         Image: Statement of cash flows, indirect method         Image: Statement of Changes in Equity         Image: Statement of Changes in Equity         Image: Statement of Comprehensive Income - Net of tax		
Image: Contract of the contract		Disclosure - Auditors report to members
Image: Contract of the second seco		
Image: Source       Source       Severate		
Image: Control of the control of th		
Image: Source       Source       Senerate		
Image: Solution of the set of the s		
Image: Source       Source       Generate		
Image: Solution of the second statement of Comprehensive Income - Net of tax         Image: Solution of Statement of Comprehensive Income - Before tax         Image: Solution of Statement of Comprehensive Income - Before tax         Image: Solution of Statement of Cash flows, direct method         Image: Solution of Statement of Cash flows, direct method         Image: Solution of Statement of Cash flows, direct method         Image: Solution of Statement of Cash flows, direct method         Image: Solution of Statement of Cash flows, direct method         Image: Solution of Statement of Changes in Equity         Image: Solution of Statement of Cash flows, indirect method         Image: Solution of Statement of Changes in Equity         Image: Solution of Statement of S		
Image: Construct of Comprehensive Income - Net of Tax         Image: Comprehensive Income - Before tax </td <td></td> <td></td>		
Image: Top Review       Source       Generate		
Image: Source		
Image: Source       Source         Content       Source		
Image: Constraint of Changes in Equity       Image: Constraint o		
Notes         Image: Composition of the state of the		
Image: Top Constant Constant State		Statement of Changes in Equity
Image: Total Reserves       Source       Generate         Total Res       Source       Generate		
Image: Total Roy     Source         Generate		
Tool Rox       Source       Generate		
Image: Tool Rox       Source       Generate		
Tool Rox Source Generate		
Tool Boy Source Generate		
	[V00000]	Notes - Retained earnings
Document XBRL	Tool Box	
		Document XBRL

Figure 56

# 9.4.2 Clear template data

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

	^
Change Filing Information	Í
View all Templates	<b>a</b>
Note-text block	▶ ■ ⊗
Footnotes	<b>5 1 8</b>
Freeze Pane	
AutoSave	8
Untagged Row	¥≣ <sup>s</sup> ≇≡ ≭≡ <sup>A</sup>
Auto-Tag label column	<b>T T</b>
Rules Repository	

#### 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.

С	D				E	
Malaysian Business Re Preparatio	porting System	Content Page	X	XBRL Help	Legend	
FS-MFRS Dis	closure - Dire	ector bu	siness I	review		
* denotes mand	atory items to b	e reporte	d			
Disclosure on a	irectors busin	ess revie	w			
Disclosure of review	statement by di	rectors fo	r busines	s [T	ext block add	ed]

- (i) Change Filing Information 9 ø View all Templates  $\mathbf{\overline{o}}$ •  $\otimes$ Note-text block F o ₽ Footnotes  $\otimes$ Freeze Pane P AutoSave ₩∎S ¥⊟А Ĵ Untagged Row Auto-Tag label column Ť Ħ **~** č Rules Repository 5
- 2. Click **View/Edit** notes as shown in **Error! Reference source not found.**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.

Change Filing Information	(i) 🗹
View all Templates	<b>o o</b>
Note-text block	
Footnotes	▶ 🔳 😣
Freeze Pane	
AutoSave	8
Untagged Row	₩ <sup>S</sup> ₩ ₩ <sup>A</sup>
Auto-Tag label column	莆田
Rules Repository	- -

- 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.

	<u>^</u>
Change Filing Information	(Ì) 🖉
View all Templates	
Note-text block	
Footnotes	
Freeze Pane	
AutoSave	8
Untagged Row	æ <sup>s</sup> ≇≣ æ <sup>A</sup>
Auto-Tag label column	₩ ₩
Rules Repository	<b>E</b>

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

6	С	
Ο	Ζ	•

D	ocument Actions			<b>—</b> ×
		Switch to text	t block Clear Save	۲ ۲
	*Cash and cash	equivalents		
				$\sim$
		Particulars	2017	
		Cash	180.34	
		Bank balance	300.00	
		Total	480.34	
				$\sim$
	<			>
	103% 🗢 ——	-		
	1	Source	Generate	
	Tool Box	Document	XBRL	
		a		

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

D	E	F	G	H	Document Actions
Adleysian Business Reporting System Preparation Tool	ox XBRL Legend				Switch to text block Clear Save C *Cash and cash equivalents
FS-MFRS Statement of financial posit	ion, 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	Particlas 2017
*Derivative financial assets	50.85	50.90	50.85	50.90	Particulars 2017 Cash 180.34
*Other non-current assets	30.78	30.81	30.78	30.81	Bank balance 300.00
*Total non-current assets	1,527.02	1,992.32	1,527.02	1,992.32	Total 480.34
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 accete	50.02	50.08	50.03	50.08	
*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	80% O O O O O O O O O O O O O O O O O O O
*Total current assets /FI /SOF / InvolInSE / DirectorsRep / StatOfDire	3,785.50 ctors / DirectorsBussRev	1,671.91 AuditReport SOFP-CuNon	3,611.25	1,579.70	Document XBRL

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 <u>section</u> <u>6.3</u> 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 <u>section 6.4</u> for more details.

# 9.6.3 Delete selected footnote

 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
A				

#### Figure 64

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

	^
Change Filing Information	(i) 🗹
View all Templates	
Note-text block	
Footnotes	<b>S</b>
Freeze Pane	
AutoSave	8
Untagged Row	¥≣ <sup>s</sup> ≇≣ ¥≣ <sup>A</sup>
Auto-Tag label column	<b>* *</b>
Rules Repository	5

#### Figure 65

 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.

D	E	F	G	Н	
MBRS: Iaysian Business Reporting System Preparation Tool	Help	una at a at a			
S-MFRS Statement of financial position	Consolidated	Consolidated	Separate	Separate	
	2017	2016	2017	2016	
	MYR'000	MYR'000	MYR'000	MYR'000	
		Restated		Restated	
Statement of financial position Assets Non-current assets					
*Property, plant and equipment	208.00	353.00	208.00	353.00	See details
*Investment property	56.00	81.00	56.00	81.00	See details
*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		See details
*Investments in subsidiaries	213.00	285.00	213.00	285.00	See details
*Investments in associates	343.00	427.00	343.00	427.00	See details
*Investments in joint ventures	70.28	70.35	70.28	70.35	See details
*Other investments	16.00	17.00	16.00	17.00	
*Trade and other non-current receivables	151.11	151.26	151.11	151.26	See details
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	See details
*Other non-current assets	30.78	30.81	30.78	30.81	See details
*Total non-current assets	1,527.02	1,992.32	1,527.02	1,992.32	
SOF InvolInSE DirectorsRep StatOfDirectors	DirectorsBussRev Audit	Report SOFP-CuNonCu	SOFP-Sub-CuNi 4		

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

[				
Change Filing Information		Í		^
View all Templates		≤	8	
Note-text block	° ⊘	<b>F</b>	⊗	
Footnotes	<b>□</b>		$\bigotimes$	
Freeze Pane				
AutoSave			8	
Untagged Row	ŧ≡ <sup>s</sup>	€	<b>‡</b> ≣^	
Auto-Tag label column			î <b>₩</b> î	
Rules Repository		ς,	J_	

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

	<u>^</u>
Change Filing Information	(i) 🖉
View all Templates	o 8
Note-text block	<b>5 1 8</b>
Footnotes	<b>a a a</b>
Freeze Pane	
AutoSave	8
Untagged Row	₩ <sup>S</sup> ₩ ₩ <sup>A</sup>
Auto-Tag label column	<b>**</b> **
Rules Repository	

#### 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.

Change Filing Information		Í	
View all Templates		<b>△</b>	8
Note-text block	¢ L	<b>F</b>	8
Footnotes	•		8
Freeze Pane			
AutoSave			8
Untagged Row	ŧ≣ <sup>s</sup>	ŧ	<b>≭≣^</b>
Auto-Tag label column		Ť	<b>™</b>
Rules Repository	F	ŕ	¢



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

Save.

MBRS Preparation Tool	×
Auto-Save Settings	
🖉 Save Workbook Every	3 iminutes (Minimum 3 minutes)
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.

Change Filing Information	í 🗹
View all Templates	<b>a b</b>
Note-text block	
Footnotes	<b>8 1 8</b>
Freeze Pane	
AutoSave	
Untagged Row	¥≣ <sup>S</sup> ⋕⋿ ⋕⋿ <sup>A</sup>
Auto-Tag label column	THE THE
Rules Repository	

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

## 9.9.2 Hide Selected

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

Change Filing Information	(i) 🗹
View all Templates	<b>o o</b>
Note-text block	
Footnotes	<b>5 1 8</b>
Freeze Pane	
AutoSave	
Untagged Row	æ <sup>s</sup> ≆ æ^
Auto-Tag label column	
Rules Repository	<b>E 5</b>

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.

Change Filing Information	Í 🗹
View all Templates	o 0
Note-text block	
Footnotes	<b>S</b>
Freeze Pane	
AutoSave	
Untagged Row	ŧ≡ <sup>s</sup> ≆≡ ≭≡ <sup>∧</sup>
Auto-Tag label column	
Rules Repository	

# 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.

Change Filing Information	(i) 🗹
View all Templates	<ul><li>▲</li><li>▲</li><li>▲</li><li>▲</li><li>▲</li><li>▲</li><li>▲</li><li>▲</li><li>▲</li><li>▲</li><li>▲</li><li>▲</li><li>▲</li><li>▲</li><li>▲</li><li>▲</li><li>▲</li><li>▲</li><li>▲</li><li>▲</li><li>▲</li><li>▲</li><li>▲</li><li>▲</li><li>▲</li><li>▲</li><li>▲</li><li>▲</li><li>▲</li><li>▲</li><li>▲</li><li>▲</li><li>▲</li><li>▲</li><li>▲</li><li>▲</li><li>▲</li><li>▲</li><li>▲</li><li>▲</li><li>▲</li><li>▲</li><li>▲</li><li>▲</li><li>▲</li><li>▲</li><li>▲</li><li>▲</li><li>▲</li><li>▲</li><li>▲</li><li>▲</li><li>▲</li><li>▲</li><li>▲</li><li>▲</li><li>▲</li><li>▲</li><li>▲</li><li>▲</li><li>▲</li><li>▲</li><li>▲</li><li>▲</li><li>▲</li><li>▲</li><li>▲</li><li>▲</li><li>▲</li><li>▲</li><li>▲</li><li>▲</li><li>▲</li><li>▲</li><li>▲</li><li>▲</li><li>▲</li><li>▲</li><li>▲</li><li>▲</li><li>▲</li><li>▲</li><li>▲</li><li>▲</li><li>▲</li><li>▲</li><li>▲</li><li>▲</li><li>▲</li><li>▲</li><li>▲</li><li>▲</li><li>▲</li><li>▲</li><li>▲</li><li>▲</li><li>▲</li><li>▲</li><li>▲</li><li>▲</li><li>▲</li><li>▲</li><li>▲</li><li>▲</li><li>▲</li><li>▲</li><li>▲</li><li>▲</li><li>▲</li><li>▲</li><li>▲</li><li>▲</li><li>▲</li><li>▲</li><li>▲</li><li>▲</li><li>▲</li><li>▲</li><li>▲</li><li>▲</li><li>▲</li><li>▲</li><li>▲</li><li>▲</li><li>▲</li><li>▲</li><li>▲</li><li>▲</li><li>▲</li><li>▲</li><li>▲</li><li>▲</li><li>▲</li><li>▲</li><li>▲</li><li>▲</li><li>▲</li><li>▲</li><li>▲</li><li>▲</li><li>▲</li><li>▲</li><li>▲</li><li>▲</li><li>▲</li><li>▲</li><li>▲</li><li>▲</li><li>▲</li><li>▲</li><li>▲</li><li>▲</li><li>▲</li><li>▲</li><li>▲</li><li>▲</li><li>▲</li><li>▲</li><li>▲</li><li>▲</li><li>▲</li><li>▲</li><li>▲</li><li>▲</li><li>▲</li><li>▲</li><li>▲</li><li>▲</li><li>▲</li><li>▲</li><li>▲</li><li>▲</li><li>▲</li><li>▲</li><li>▲</li><li>▲</li><li>▲</li><li>▲</li><li>▲</li><li>▲</li><li>▲</li><li>▲</li><li>▲</li><li>▲</li><li>▲</li><li>▲</li><li>▲</li><li>▲</li><li>▲</li><li>▲</li><li>▲</li><li>▲</li><li>▲</li><li>▲</li><li>▲</li><li>▲</li><li>▲</li><li>▲</li><li>▲</li><li>▲</li><li>▲</li><li>▲</li><li>▲</li><li>▲</li>&lt;</ul>
Note-text block	
Footnotes	
Freeze Pane	
AutoSave	8
Untagged Row	ŧ≣ <sup>s</sup> ŧ≣ ‡≣ <sup>A</sup>
Auto-Tag label column	<b>**</b> **
Rules Repository	

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

Angein Burnes Reporting System Preparation Tool FS-MFRS Statement of financial positio	Help	urrent method					Tool Box v1 Change Filing Information	
alaysian Business Reporting System Page Toolbox Preparation Tool	Help						Change Filing Information	
S-MFRS Statement of financial positio	on, by current/non-c							
		Consolidated					View all Templates	
			Consolidated	Separate	Separate		Note-text block	
		2017	2016	2017	2016		NOTE-TEXT DIOCK	
		MYR'000	MYR'000	MYR'000	MYR'000	=	Footnotes	
_			Restated		Restated			
	uto-Tag Label						Freeze Pane	
tatement of financial position						_	AutoSave	
Statement of financial position							HUIOSave	
Assets							Untagged Row	
Non-current assets								
*Property, plant and equipment	Propertyand equipment	208.00	353.00	208.00	353.00	See details	Auto-Tag label column	
*Investment property In	nvestment properties	56.00	81.00	56.00	81.00	See details	Rules Repository	
*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		Review Copy	
Service concession assets S	Service concession	12.00	15.00	12.00	15.00		Auto-Calculate Domain To	
*Intangible assets In	ntangible assets, net	318.00	462.00	318.00	462.00	See details	Auto-Calculate Domain 10	tais
*Investments in subsidiaries		213.00	285.00	213.00	285.00	See details	Import XBRL Data	
*Investments in associates		343.00	427.00	343.00	427.00	See details	any or criteria butto	
*Investments in joint ventures		70.28	70.35	70.28	70.35	See details	Taxonomy Viewer	
*Other investments		16.00	17.00	16.00	17.00			
*Trade and other non-current receivables		151.11	151.26	151.11	151.26	<u>See details</u>	Delete Cell Value	
Contract assets		18.00	10.00	18.00	10.00		Tool Box Docume	Ger e X
Deferred tax assets		19.00	12.00	19.00	12.00		bocume	

Figure 75

## 9.10.2 Hide

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

Change Filing Information	(i) 🗹 🗍
View all Templates	6
Note-text block	▶ 🔳 😣
Footnotes	▶ 🔳 😣
Freeze Pane	
AutoSave	8
Untagged Row	<mark>⊭</mark> s
Auto-Tag label column	莆田
Rules Repository	

# Figure 76

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

D	E	F	G	Н	1.4	Document Actions		
MBRS" 🏠 🗙	. 🗎 🗎					Change Filing Information	(i	i) 🖪
alaysian Business Reporting System Page Toolbo	x XBRL Legend Help					Change Fining Information	2	
Preparation Tool						View all Templates	•	5
S-MFRS Statement of financial positi						Note-text block	5	
	Consolidated	Consolidated	Separate	Separate				
	2017	2016	2017	2016	1	= Footnotes	💩 📕	
	MYR'000	MYR'000	MYR'000	MYR'000			-	
		Restated		Restated		Freeze Pane		
tatement of financial position						AutoSave		8
Statement of financial position						Untagged Row	:= <sup>\$</sup> :=	
Assets						ontagged non	7- 40	
Non-current assets						Auto-Tag label column	17	i iii
*Property, plant and equipment	208.00	353.00	208.00	353.00	See details			
*Investment property	56.00	81.00	56.00	81.00	See details	Rules Repository	<b>F</b> 7	້ຕ
*Biological assets	10.00	13.00	10.00	13.00		Davies Come		
Right-of-use assets	11.00	14.00	11.00	14.00		Review Copy		REV
Service concession assets	12.00	15.00	12.00	15.00		Auto-Calculate Domain Totals		Ð
*Intangible assets	318.00	462.00	318.00	462.00	See details			
*Investments in subsidiaries	213.00	285.00	213.00	285.00	See details	Import XBRL Data	-	5 8
*Investments in associates	343.00	427.00	343.00	427.00	See details		_	
*Investments in joint ventures	70.28	70.35	70.28	70.35	See details	Taxonomy Viewer		188
*Other investments	16.00	17.00	16.00	17.00				
*Trade and other non-current receivables	151.11	151.26	151.11	151.26	See details	Delete Cell Value		8
Contract assets	18.00	10.00	18.00	10.00		Tool Updates		<b>\$</b>
Deferred tax assets	19.00	12.00	19.00	12.00		Tool Bource	Genera	ate
*Derivative financial assets	50.85	50.90	50.85	50.90	See details	Tool Box Document	XBR	
SOF InvolInSE DirectorsRep StatOfDirectors	DirectorsBussRev Audit	Report SOFP-CuNonCu	SOFP-Sub-CuNc 4					_





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 dragand-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.

Change Filing Information		Í	
View all Templates		0 L	8
Note-text block	•		8
Footnotes	•		8
Freeze Pane			
AutoSave			8
Untagged Row	¥≣ <sup>s</sup>		ŧ≡^
Auto-Tag label column		<b>™</b> n	₩ I
Rules Repository		5	č

### Figure 78

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

On-current service concession assets     Service concession assets       Service concession assets     Contract assets       Deferred tax assets     Deferred tax assets       geterred tax assets     Biological assets       urrent biological assets     Biological assets       urrent investments     Other investments       ONE MAPPING RULES [NOT SHARED]     Current tax assets       on-current assets     Total non-current assets       urrent assets     Total current assets       urrent assets     Total servent       urrent assets     Total assets			consistencies Delete Rules Share Rules Stop Sharing		
nies, select the row of the rule category and click respective buttons.          O ONE MAPPING RULES [SHARED]       *Biological assets         on-current biological assets       *Biological assets         ght-of-use assets       Right-of-use assets         on-current service concession assets       Contract assets         on-current service concession assets       Contract assets         on-current service concession assets       Contract assets         on-current service concession assets       Contract assets         on-current service concession assets       Contract assets         on-current service concession assets       Contract assets         gerred tax assets       Deferred tax assets         urrent biological assets       Deferred tax assets         urrent tax assets, current       Current tax assets         on Net MAPPING RULES [NOT SHARED]       Total non-current assets         on-current assets       Total non-current assets         sets       Total assets         ther reserves       Other reserves         und and reserve       Total fund/equity and reserve					
O ONE MAPPING RULES [SHARED]       *Biological assets         on-current biological assets       Right-of-use assets         on-current biological assets       Service concession assets         on-current service concession assets       Contract assets         on-current contract assets       Contract assets         on-current biological assets       Deferred tax assets         eferred tax assets       Deferred tax assets         urrent biological assets       Biological assets         urrent biological assets       Deferred tax assets         other investments       Other investments         other investments       Other investments         on-current assets       Total non-current assets         on-current assets       Total non-current assets         on-current assets       Total assets         on-current assets       Total assets         urrent assets       Total assets         urrent assets       Total assets         ther reserves       Other reserves         und and reserve       Total fund/equity and reserve	rt of al	I the rules created on this system. To delete these from the rule repository, you can	select a single row or multiple rows and press the delete button. To share or stop sharing rules		
Piological assets       *Biological assets         ght-of-use assets       Right-of-use assets         on-current service concession assets       Service concession assets         on-current service concession assets       Contract assets         contract assets       Contract assets         gerred tax assets       Deferred tax assets         urrent biological assets       Biological assets         urrent investments       Other investments         other investments       Other investments         on-current assets, current       Current tax assets         on-current assets       Total non-current assets         on-current assets       Total current assets         issets       Total assets         urrent assets       Total acrrent assets         urrent assets       Total assets         urrent assets       Total assets	-	TH sdn			
an-current biological assets       *Biological assets         ght-of-use assets       Right-of-use assets         on-current service concession assets       Service concession assets         on-current service concession assets       Contract assets         contract assets       Contract assets         derred tax assets       Deferred tax assets         urrent biological assets       Biological assets         urrent investments       Other investments         one MAPPING RULES [NOT SHARED]       Total non-current assets         on-current assets       Total non-current assets         stassets       Total acrement assets         issets       Total acrement assets         urrent assets       Total acrement assets					
ght-of-use assets     Right-of-use assets       on-current service concession assets     Service concession assets       contract assets     Contract assets       gerend tax assets     Deferred tax assets       urrent biological assets     Biological assets       urrent investments     Other investments       O NE MAPPING RULES [NOT SHARED]     Total non-current assets       on-current assets     Total non-current assets       issets     Total assets       issets     Total assets       issets     Total assets       issets     Total assets       issets     Total assets       issets     Total assets       issets     Total assets       issets     Total assets       issets     Total assets       issets     Total assets       issets     Total assets			*Riological assets		
On-current service concession assets     Service concession assets       Service concession assets     Contract assets       Deferred tax assets     Deferred tax assets       geterred tax assets     Biological assets       urrent biological assets     Biological assets       urrent investments     Other investments       ONE MAPPING RULES [NOT SHARED]     Current tax assets       on-current assets     Total non-current assets       urrent assets     Total current assets       urrent assets     Total servent       urrent assets     Total assets		Right-of-use assets	-		
eferred tax assets     Deferred tax assets       urrent biological assets     Biological assets       urrent investments     Other investments       o Net MAPPING RULES[NOT SHARED]     Current tax assets       on-current assets     Total non-current assets       urrent assets     Total current assets       ther reserves     Other reserves       und and reserve     Total fund/equity and reserve		Non-current service concession assets			
Biological assets     Biological assets       urrent biological assets     Other investments       ONE MAPPING RULES [NOT SHARED]     Current tax assets       on-current assets     Total non-current assets       urrent sasets     Total current assets       biological assets     Total assets       urrent sasets     Total assets       urrent assets     Total assets		Non-current contract assets	Contract assets		
urrent investments     Other investments       urrent tax assets, current     Current tax assets       O NE MAPPING RULES [NOT SHARED]     Total non-current assets       urrent assets     Total non-current assets       urrent assets     Total current assets       sestes     Total current assets       ther reserves     Other reserves       und and reserve     Total fund/equity and reserve		Deferred tax assets	Deferred tax assets		
urrent tax assets, current     Current tax assets       ONE MAPPING RULES [NOT SHARED]     Total non-current assets       on-current assets     Total non-current assets       urrent assets     Total current assets       sests     Total sests       ther reserves     Other reserves       und and reserve     Total fund/equity and reserve		Current biological assets	Biological assets		
O ONE MAPPING RULES [NOT SHARED]     Total non-current assets       on-current assets     Total current assets       urrent assets     Total current assets       sets     Total assets       ther reserves     Other reserves       und and reserve     Total fund/equity and reserve		Current investments	Other investments		
ODE MAPPING RULES[NOT SHARED]           on-current assets         Total non-current assets           yrrent assets         Total current assets           ssets         Total assets           ber reserves         Other reserves           und and reserve         Total fund/equity and reserve		Current tax assets, current	Current tax assets		
Total non-current assets     Total non-current assets       urrent assets     Total current assets       seets     Total assets       ther reserves     Other reserves       und and reserve     Total fund/equity and reserve	=	Toy sdn			
urrent assets     Total current assets       seets     Total assets       ther reserves     Other reserves       und and reserve     Total fund/equity and reserve	ė	ONE TO ONE MAPPING RULES [NOT SHARED]			
Total assets           ther reserves         Other reserves           and reserve         Total fund/equity and reserve		Non-current assets	Total non-current assets		
ther reserves Other reserves and and reserve Total fund/equity and reserve		Current assets	Total current assets		
Ind and reserve Total fund/equity and reserve		Assets	Total assets		
		Other reserves	Other reserves		
an aurent parties of pap aurent horowings		Fund and reserve	Total fund/equity and reserve		
		Assets Other reserves	Total assets Other reserves		

# Figure 79

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

- 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.

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

Change Filing Information		Í	
View all Templates		•	8
Note-text block	<b>₽</b>		8
Footnotes	□ ●		8
Freeze Pane			
AutoSave			8
Untagged Row	ŧ≡ <sup>s</sup>		<b>≭≣^</b>
Auto-Tag label column		Ť	₩î
Rules Repository		5	č

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

MBRS P	reparation Tool	
?	Please	select the appropriate option:
	Add :	Click Add to aggregate new company rule master with existing company rule master
	Overwrite:	Click overwrite to replace the company rule master with entered new company rule master
		Add Overwrite

#### 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.

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

				~
Change Filing Information		Í		
View all Templates		•	8	
Note-text block	¢ _		$\otimes$	
Footnotes	¢ L		$\otimes$	
Freeze Pane				
AutoSave				
Untagged Row	ŧ≣ <sup>s</sup>	ŧ≡	<b>≭≡^</b>	
Auto-Tag label column		Ť	<b>f∎</b> f	
Rules Repository	F	ŕ	ĉ	

## 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

Review Copy	REV
Auto-Calculate Domain Totals	•
Import XBRL Data	<b>*</b> ) <b>*</b>
Taxonomy Viewer	XBRL
Delete Cell Value	8
Tool Updates	<b>4</b> 😳 🗸
Tool Box Source Document	Generate XBRL



Please refer 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.

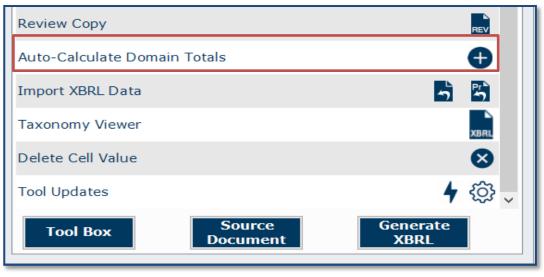


Figure 84

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.

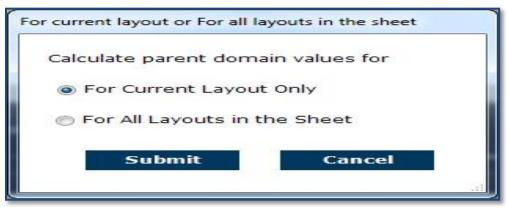


Figure 85

#### 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

Review Copy	REV
Auto-Calculate Domain Totals	Ð
Import XBRL Data	<u>ກ</u> ີ ກ
Taxonomy Viewer	XBRL
Delete Cell Value	8
Tool Updates	<b>4</b> 😳 🗸
Tool Box Source Document	Generate XBRL

Please refer to <u>section 6.1</u> to see more details.

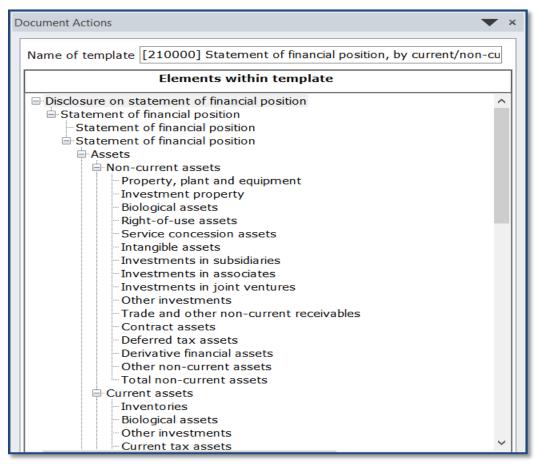
Figure 86

#### 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.



#### 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.

Review Copy		REV
Auto-Calculate Domain Total	5	Đ
Import XBRL Data		<b>- -</b>
Taxonomy Viewer		XBRL
Delete Cell Value		8
Tool Updates		🗲 😳 🗸
	Source ocument	Generate XBRL

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.

Review Copy	REV
Auto-Calculate Domain Totals	Đ
Import XBRL Data	5
Taxonomy Viewer	XBRI
Delete Cell Value	8
Tool Updates	<b>4</b> 😳 🗸
Tool Box Source Document	Generate XBRL

### 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.

Review Copy	REV
Auto-Calculate Domain Totals	•
Import XBRL Data	<b>- -</b>
Taxonomy Viewer	XBRL
Delete Cell Value	$\otimes$
Tool Updates	<b>4</b> 🕸 🗸
Tool Box Source Document	Generate XBRL

#### Figure 90

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

Review Copy	REV
Auto-Calculate Domain Totals	•
Import XBRL Data	<b>*</b> ) <b>*</b>
Taxonomy Viewer	XBRL
Delete Cell Value	⊗
Tool Updates	<b>4</b> 🕸 🗸
Tool Box Source Document	Generate XBRL

Figure 91

Proxy Settings		×
* Use Proxy		
Domain :		
* Server :		
* Port Number :		
* User Name :		
* Password :		
Save Proxy	Close	Test Connection

Figure 92