MALAYSIAN BUSINESS REPORTING SYSTEM

(MBRS)

USER MANUAL

MBRS PREPARATION TOOL (mTool)

ANNUAL RETURN UNDER COMPANIES ACT 1965

Version 2.4

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1 Introduction to the MBRS Preparation Tool (mTool)

As part of the SSM XBRL initiative, SSM has made available mTool to enable companies to prepare Annual Return Companies Act 1965 (AR1965) in line with the MBRS filing requirements and SSM Taxonomy (SSMxT).

MBRS templates have been designed to reflect the presentation of the Annual Return Companies Act 1965 (AR1965) as far as possible, and in facilitating the preparation of these statements in XBRL. In addition, several key features of mTool are provided to facilitate the ease of preparing Annual Return Companies Act 1965 (AR1965).

This user manual covers the various functions and features of mTool. The chapters are organized in accordance with the steps of how companies usually prepare a set of Annual Return Companies Act 1965 (AR1965) in XBRL format.

1.1 Type of submission

Table 1

No.	Entry Point	Type of submission
1.	AR1965	Annual Return (CA1965)

2 Acronyms and Abbreviation

The following Table 2 provides the expansion of various terms used in the user manual:

Table 2

Acronym/ Abbreviation	Expansion
MBRS	Malaysian Business Reporting System
AR1965	Annual Return (CA1965)
XBRL	eXtensible Business Reporting Language
mTool	MBRS Preparation Tool
mPortal	MBRS Portal
XBRL file	Instance document (XML file) generated from MBRS Preparation Tool (mTool)
MBRS template	Excel template used by preparer to fill in the disclosures according to respective entry points

3 Get Started

3.1 Introduction page

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

Figure 1

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

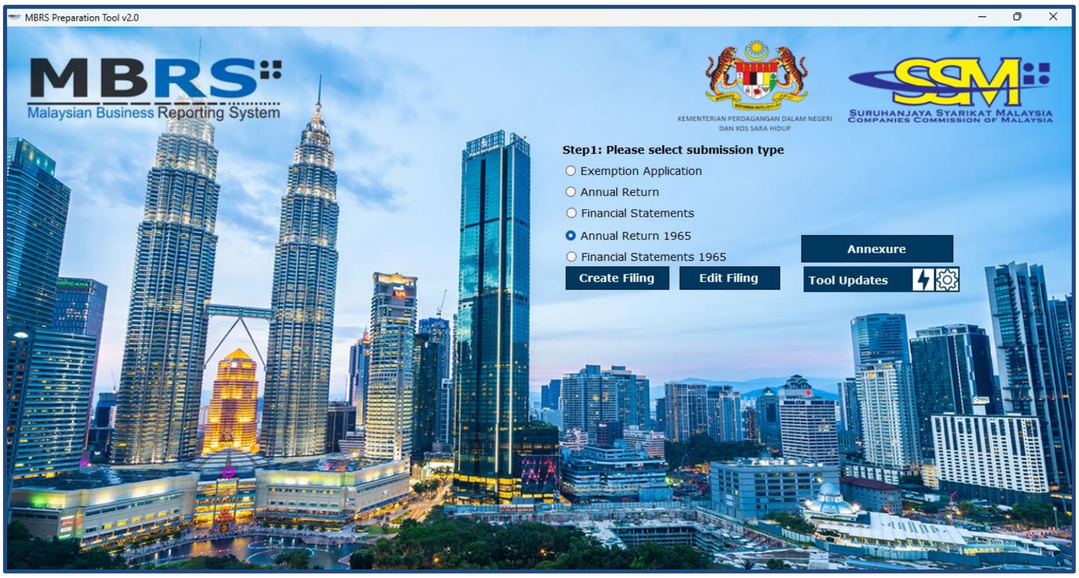

Figure 2

In the upper center of the introduction page, there are five buttons for you to begin preparation as shown in Figure 3, 4, 5, 6 and 7.

Create Filing: To create a new or fresh set of XBRL file for Annual Return (CA1965).

Figure 3

Edit Filing: To open a previously saved XBRL file to edit.

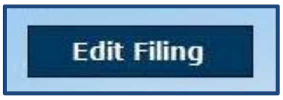

Figure 4

mTool Version Check: To check for latest mTool version

Figure 5

Annexure: To prepare the AR Annexure templates in mTool.

Figure 6

Proxy Settings: To check for configuration setting in mTool.

Figure 7

3.2 Preparation flow

There are two ways to start the preparation of XBRL file for Annual Return (CA1965) as shown in Figure 8 and 9.

1. Use **the Create Filing** button to create a new set of XBRL file for Annual Return (CA1965).

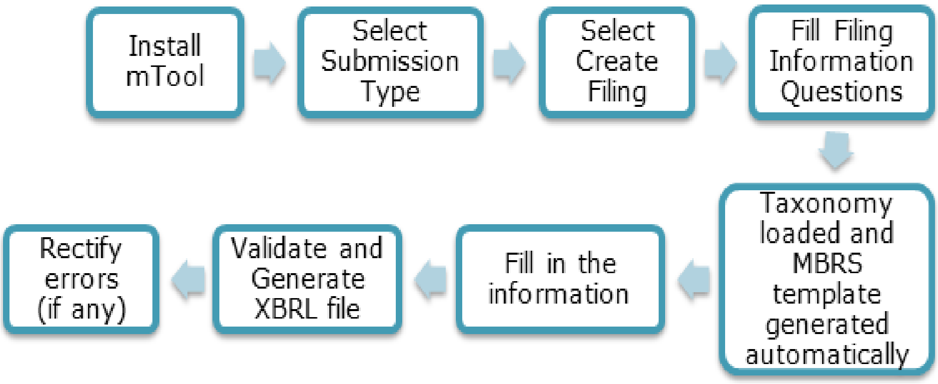

Figure 8

2. Use **the Edit Filing** button to open an existing set of XBRL file for Annual Return (CA1965) (.zip format).

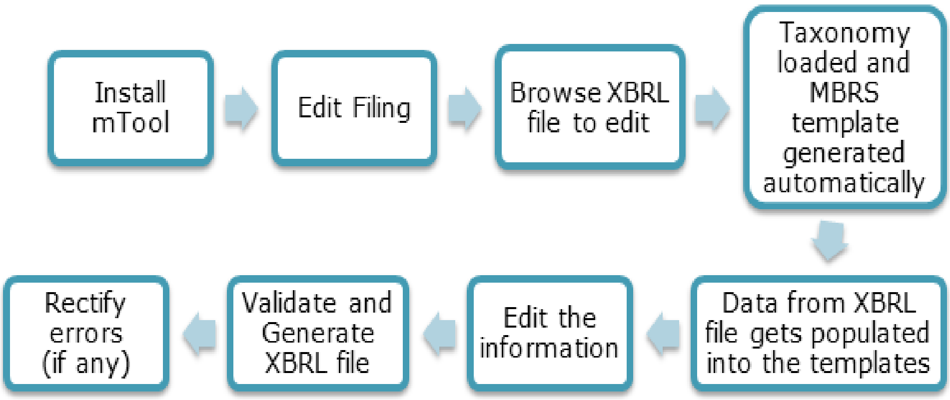

Figure 9

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

3.3 Create a new set of XBRL file

Choose “Create Filing” if you want to prepare a new or fresh set of XBRL file. You will need to fill in the Filing Information. Information filled in the Filing Information will determine the templates to be generated inside the mTool.

Submission type would have 5 options:

- Exemption Application
- Annual Return
- Financial Statements
- Annual Return 1965
- Financial Statements 1965

Select “Annual Return (CA1965)” for the Submission Type and then click “Create Filing” on the Introduction Page. The Filing Information template will appear as shown in Figure 10.

Filing Information for Annual Return (CA1965)

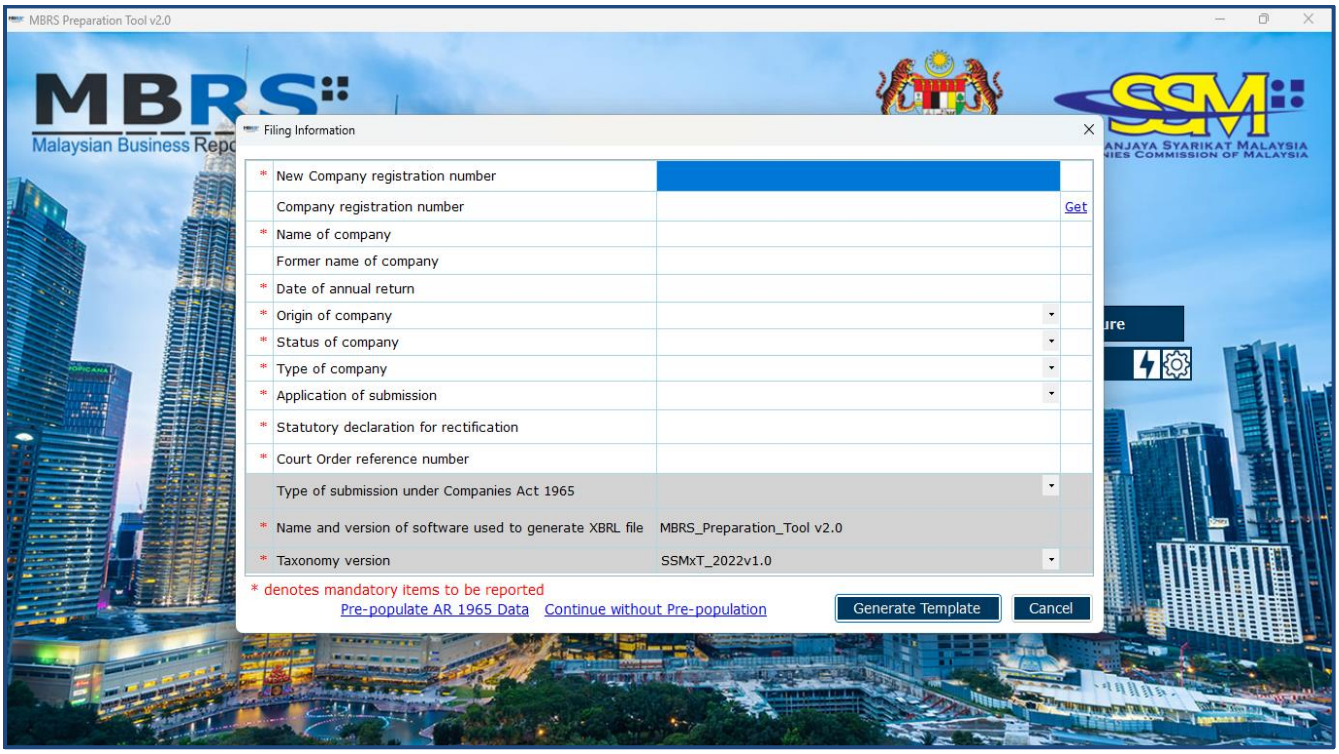

Figure 10

Fill all information for Annual Return (CA1965) in the Filing Information and click "Generate Template" button. Based on the information provided in the Filing Information, relevant taxonomy is auto selected and MBRS template are generated. The User is taken to the Content Page as shown in Figure 11.

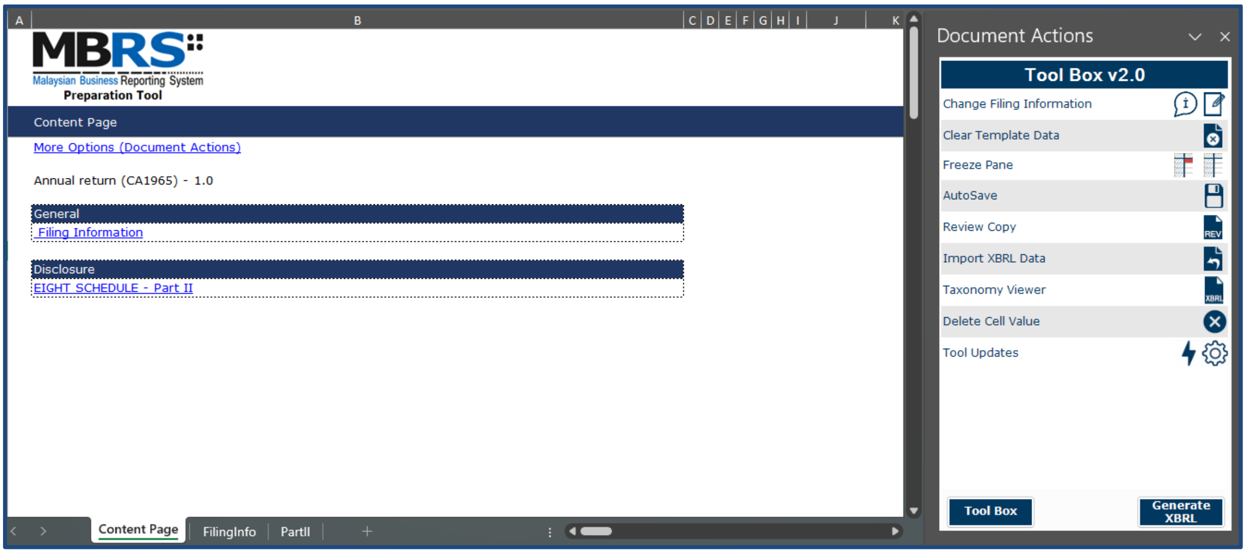

Figure 11

Get the Old Company Registration Number:

User can use the feature to fetch the Old Company Registration Number from New Company Registration Number.

1. In filing information page, user has to enter the New Company Registration Number.
2. Click on **Get** [Hyperlink] option, as in Figure 12.

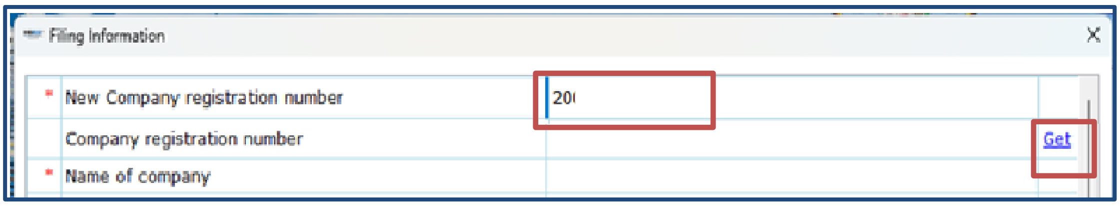

Figure 12

3. Old Company Registration number will be fetched and get displayed as in Figure 13.

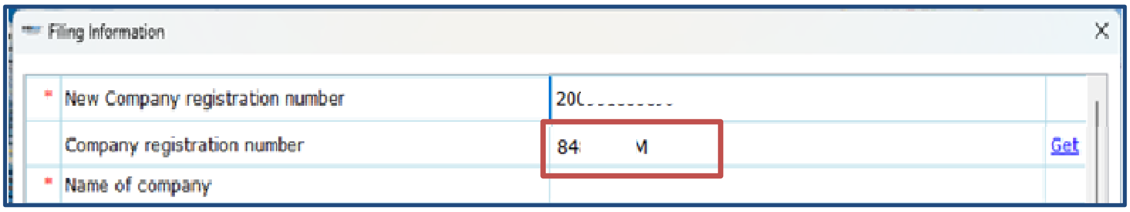

Figure 13

3.4 Open an existing XBRL file

Choose “Edit Filing” if you want to open a previously saved XBRL file.

Submission type would have 5 options:

- Exemption Application
- Annual Return
- Financial Statements
- Annual Return 1965
- Financial Statements 1965

Select “Annual Return (CA1965)” for the Submission Type and then select “Edit Data”. The file selection screen will open with the buttons for “Edit Data” as shown in Figure 14.

Figure 14

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

1. Browse relevant XBRL file and select “Edit Data”.
2. Click “Proceed”. An error message will be displayed as per shown in

Figure 15 if any field validation is not met.

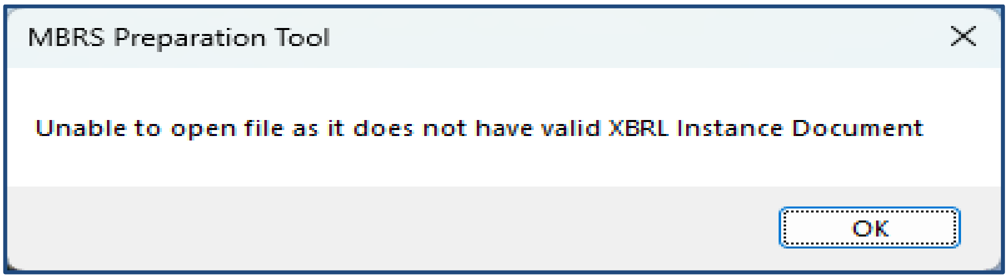

Figure 15

3. Taxonomy will be selected based on the taxonomy in the XBRL file and data will be filled in the templates. The tool will show the Content Page as shown in Figure 16.

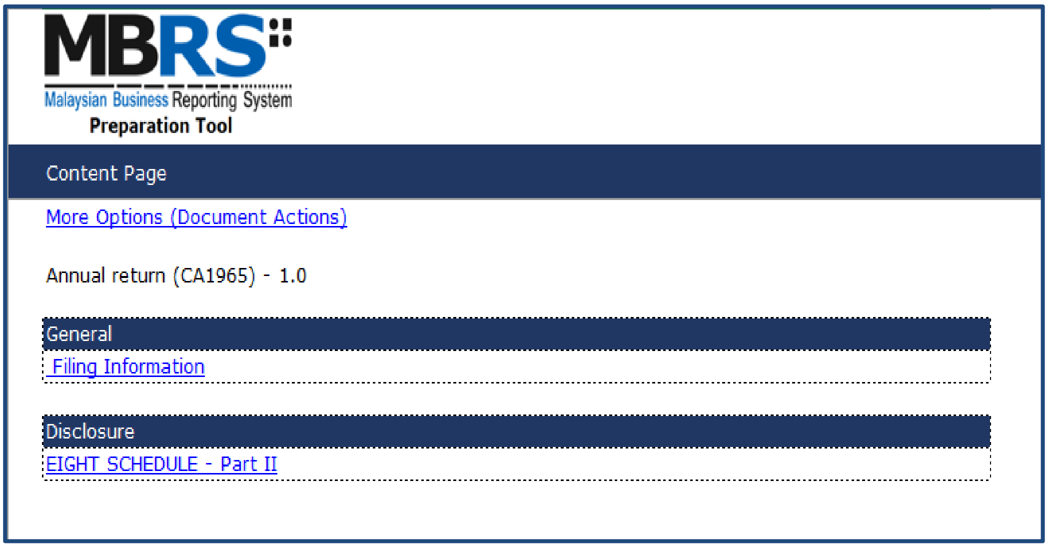

Figure 16

4 MBRS Template Interface and Navigation

4.1 User Menu

Click on any template in the Content Page to go to the template. For example, click on Filing Information tab on the template and on the top of the template, you can see the User Menu as shown in Figure 17.

Figure 17

4.1.1 Home

The Home button takes you to the Content Page of the mTool where the entire list of MBRS template generated and loaded in the mTool is displayed. Please refer to *section 4.2* to see more details on the Content Page.

4.1.2 Toolbox

The Toolbox helps users to customize and fill in the MBRS templates easily. Some of the functions include Auto Save, Review Copy and other options. These functions may be useful for you to customize the templates as per Annual Return (CA1965).

Click the Toolbox icon on the User Menu, the Toolbox will appear on the right panel as shown in Figure 18. Please refer to section 8 to see more details on the Toolbox functions.

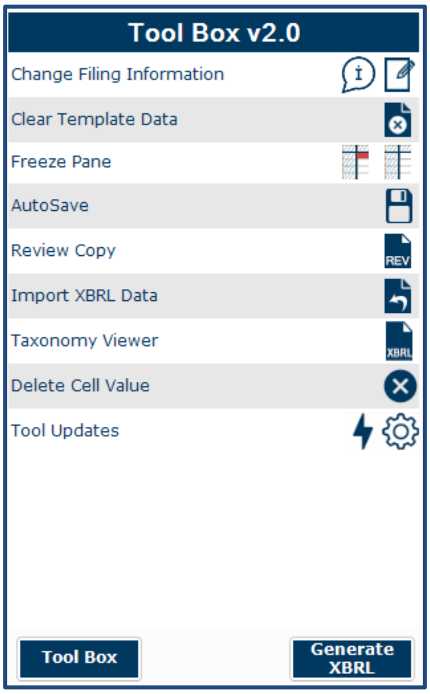

Figure 18

4.1.3 XBRL Help

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

1. Select the element of which you want to check 'XBRL Help' information, e.g. "Disclosure on number of members of Company", as shown in Figure 17.

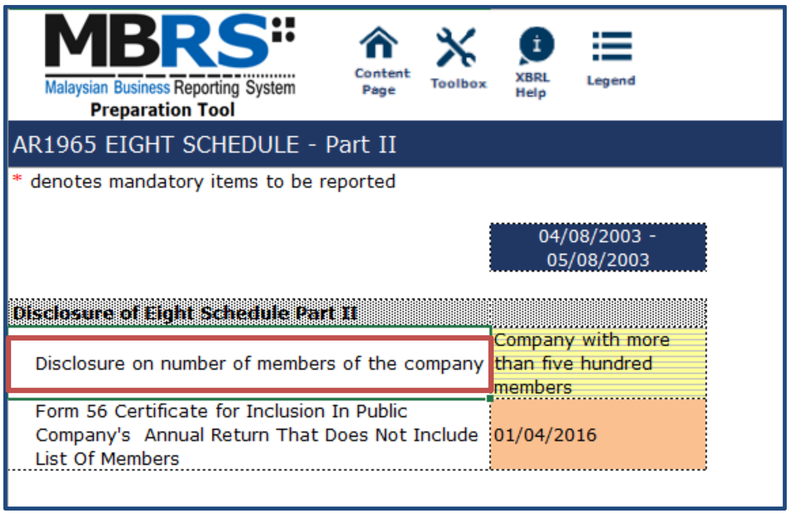

Figure 19

2. Click **XBRL Help,** the panel will be displaying Help as shown in Figure 20.

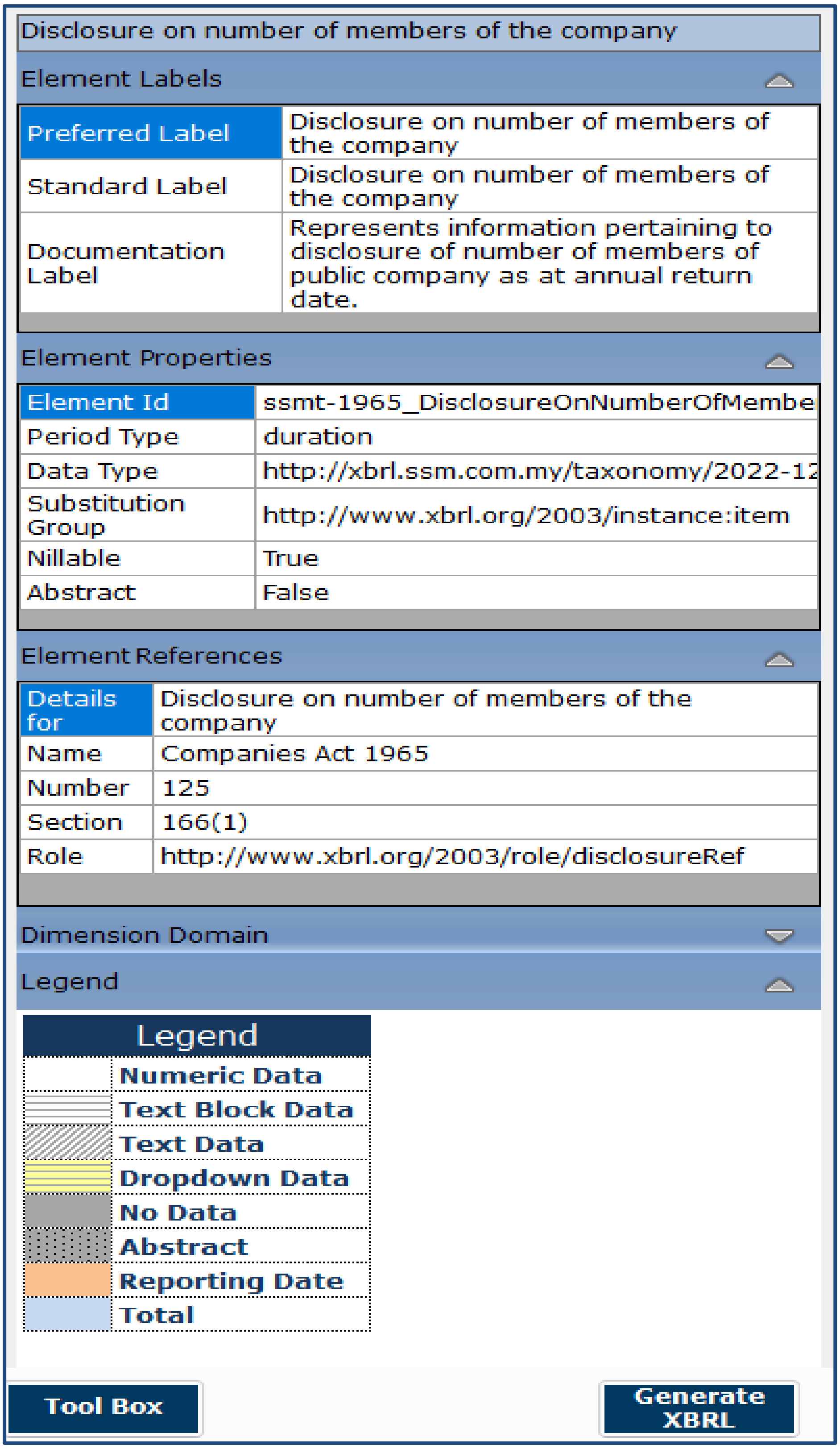

Figure 20

The different sections of the **Help** panel are:

a) **Header:** Shows the element name in the taxonomy for which the help is being shown. The Figure 20 shows Help information for "Disclosure on number of members of Company".

b) **Element Labels:**

- Preferred Label - It is a human readable name of a concept defined in taxonomy and is present in the label link base.
- Standard Label - The default label for an element is referred to as the standard label.
- Documentation Label - It is the definition or meaning of the element.

c) **Element Properties:** Shows the characteristics and the XBRL property of an element.

d) **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 Table 3.

Table 3

Reference Parts	Use
Details for	Element label
Name	Name of authoritative literature that is, Companies Act 2016
Number	Number of the standard or interpretation
Issue Date	Effective date of the legislation for the selected element
Section	Details of Section and Sub-Section
Role	Link of standard used while preparing taxonomy

Reference Parts	Use
Section	Section detail
Sub-Section	Sub-Section detail
Paragraph	Paragraph in the standard
Subparagraph	Subparagraph of a paragraph
URI Date	Date of latest version of standard used

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.

4.1.4 Legend

It is used to explain the data points in the documents represented by unique symbols and color coding

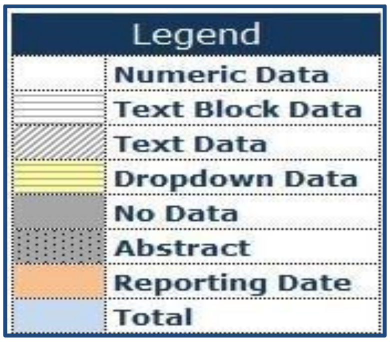

Figure 21

4.2 Content Page

The user is taken to the Content Page once all the MBRS 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 templates that are part of the requirement list are generated and loaded in the mTool as shown in Figure 22.

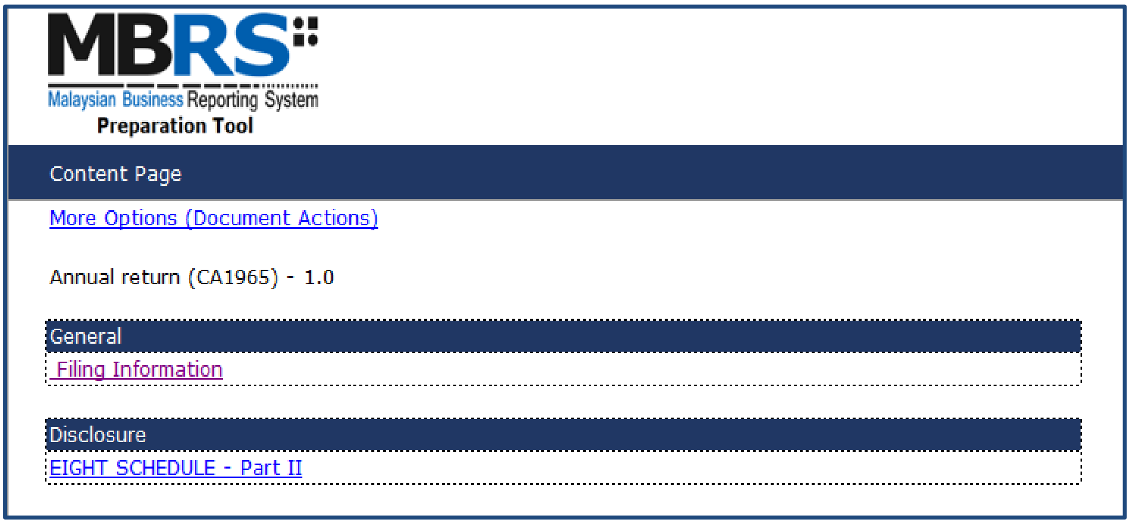

Figure 22

More Options (Document Action): Click More Options to view the right pane as highlighted in Figure 11.

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

Disclosures: This includes the EIGHT SCHEDULE – Part II. Disclosure templates loaded in mTool are displayed in the Content Page.

5 Customise the MBRS Templates

The MBRS templates are by default generated based on the minimum requirement list according to the Submission Type chosen. Minimum requirement list is information that companies must submit as long as the information is available inside the Annual Return (CA1965). You may want to look through the MBRS templates generated and understand the context of the Annual Return (CA1965) you are preparing, including whether the templates need to be filled in.

5.1 Edit answers to Filing Information questions

If you find that the MBRS templates generated are not similar to your Annual Return (CA1965), you may want to check the information provided in Filing Information. Click "Edit Filing Information" if you would like to make changes to the answers.

Go to Filing Information template as shown in Figure 23.

AR1965 Filing Information

* denotes mandatory items to be reported — Edit Filing Information

Filing Information	
General Filing Information	
*New Company registration number	20[illegible]
Company registration number	84[illegible]
*Name of company	SY[illegible]ION SDN. BHD.
Former name of company	
*Date of annual return	02/11/2016
*Origin of company	Incorporated in Malaysia
*Status of company	Private company
*Type of company	Company limited by shares
*Application of submission	Ordinary filing
Statutory declaration for rectification	
Court Order reference number	
*Type of submission under Companies Act 1965	AR1965
*Name and version of software used to generate XBRL file	MBRS_Preparation_Tool v2.0
*Taxonomy version	SSMxT_2022v1.0

Figure 23

1. Click on "Edit Filing Information". Filing Information template opens with the current data filled as shown in Figure 23. Change the necessary information in Filing Information and click "Generate Template", the templates will be updated based on changes made to the Filing Information questions.

AR1965 Filing Information

* denotes mandatory items to be reported — Edit Filing Information

Filing Information	
General Filing Information	
*New Company registration number	2024
Company registration number	8454
*Name of company	SYZ SDN. BHD.
Former name of company	
*Date of annual return	02/11/2016
*Origin of company	Incorporated in Malaysia
*Status of company	Private company
*Type of company	Company limited by shares
*Application of submission	Ordinary filing
Statutory declaration for rectification	
Court Order reference number	
*Type of submission under Companies Act 1965	AR1965
*Name and version of software used to generate XBRL file	MBRS_Preparation_Tool v2.0
*Taxonomy version	SSMxT_2022v1.0

Figure 24

6 Get MBRS Templates Filled

6.1 Manual entry

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

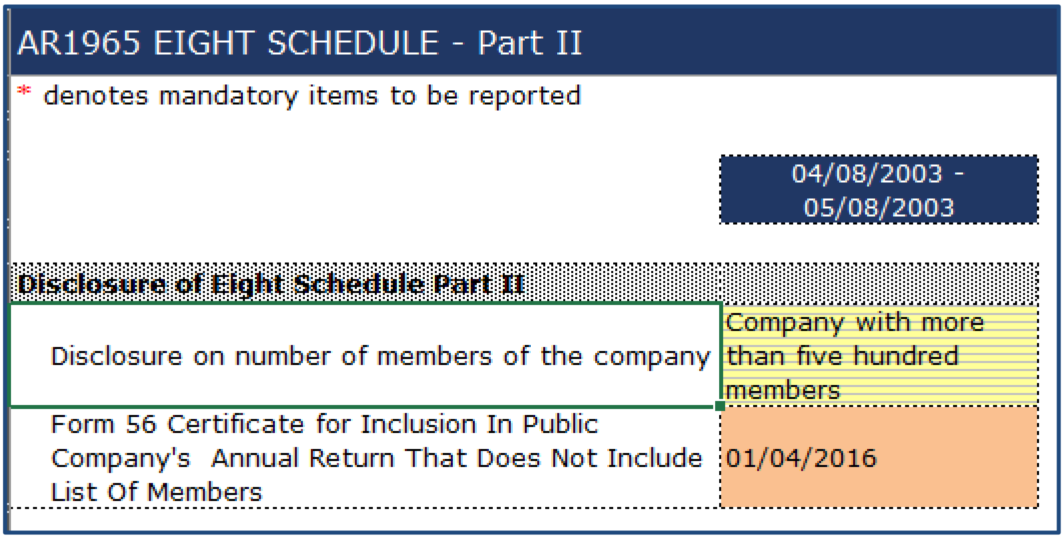

Figure 25

You may also refer to the following Table 4 for some useful shortcut keys.

Table 4

Ctrl + C	Copy
Ctrl + V	Paste
Ctrl + X	Cut
Ctrl + P	Print
Ctrl + F	Find / replace texts on templates or source document
Ctrl +Z	Undo

6.2 Pre-populate AR1965 data

1. Fill in the Company registration number and click on **"Pre-populate AR1965 Data"** option as shown in Figure 26.

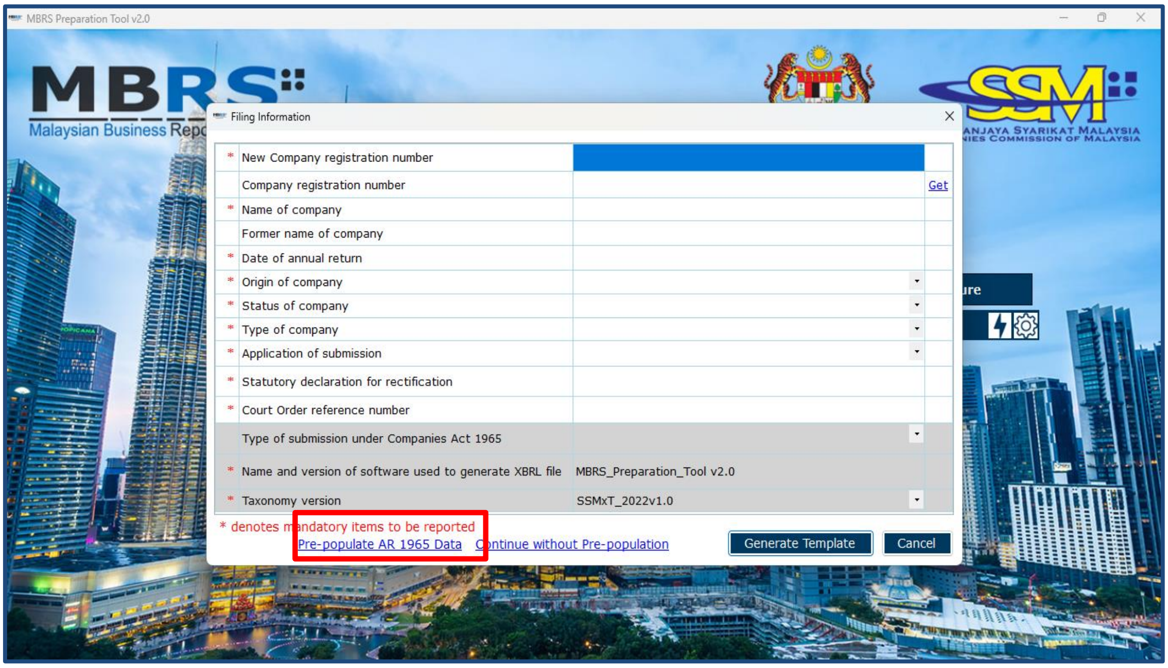

Figure 26

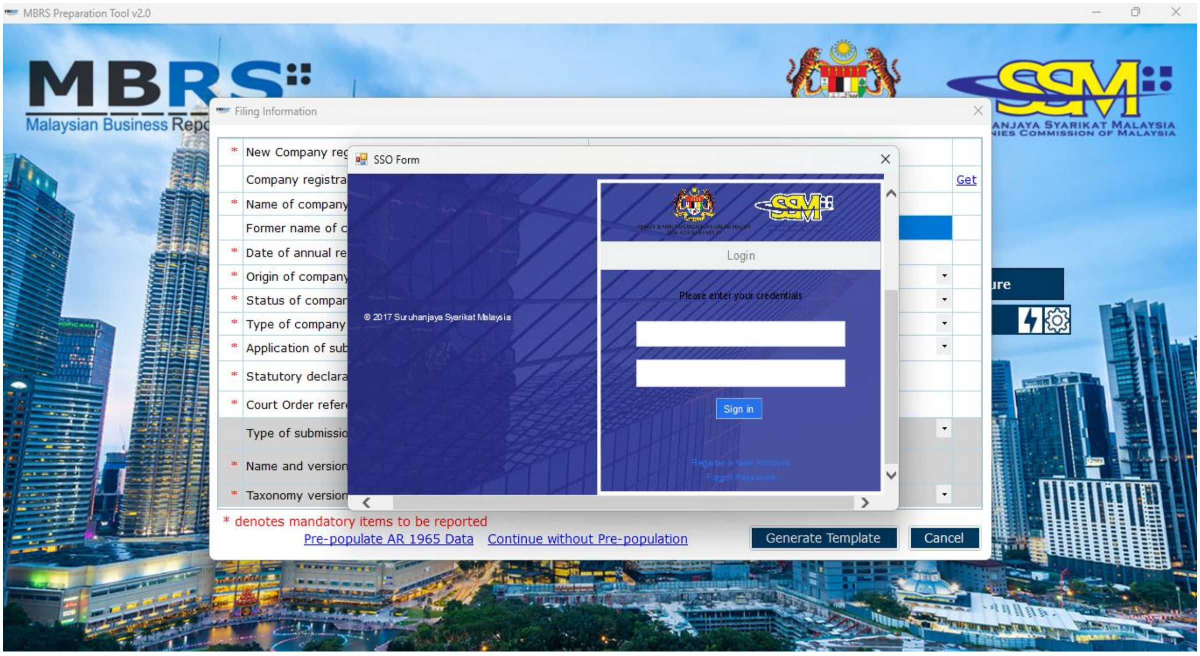

Figure 27

2. Login page should display for login as in Figure 27.

3. Enter valid username and password.

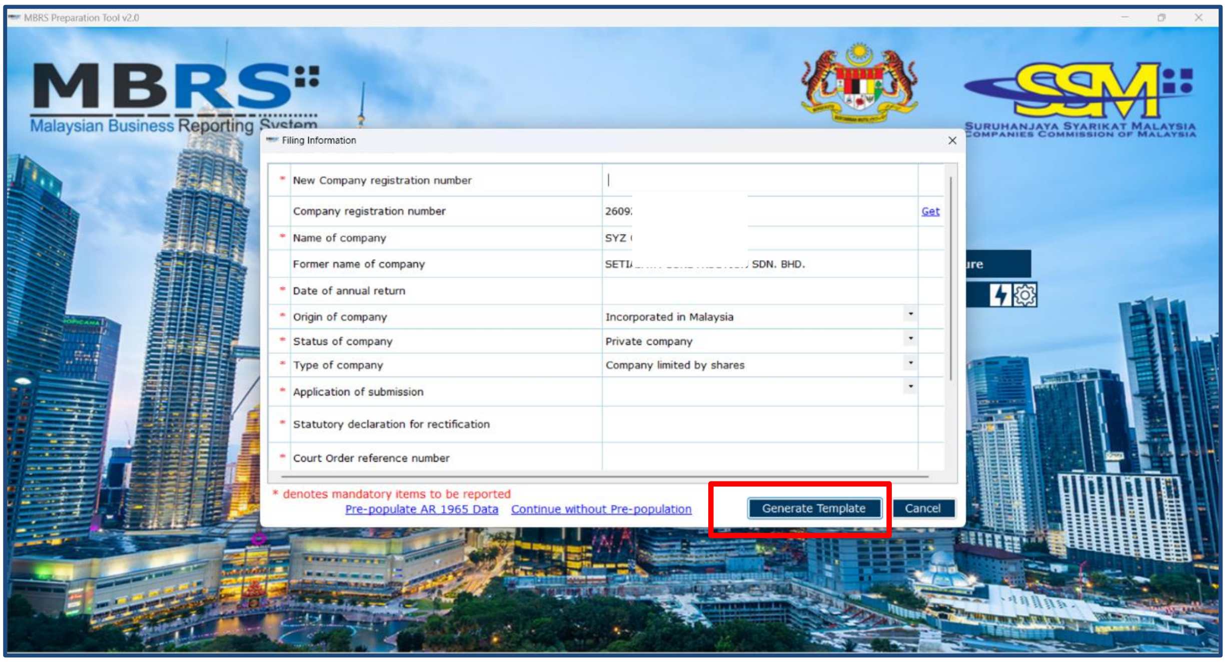

Figure 28

4. Data fields will auto populate as per Company registration number as in Figure 28.

5. Information pertaining to Name of company, Origin of company, Status of company, Type of company will be fetched from SSM database.

6. Remaining information user has to fill in manually.

7. Click on **"Generate Template".**

6.3 Continue without pre-population (Manual entry)

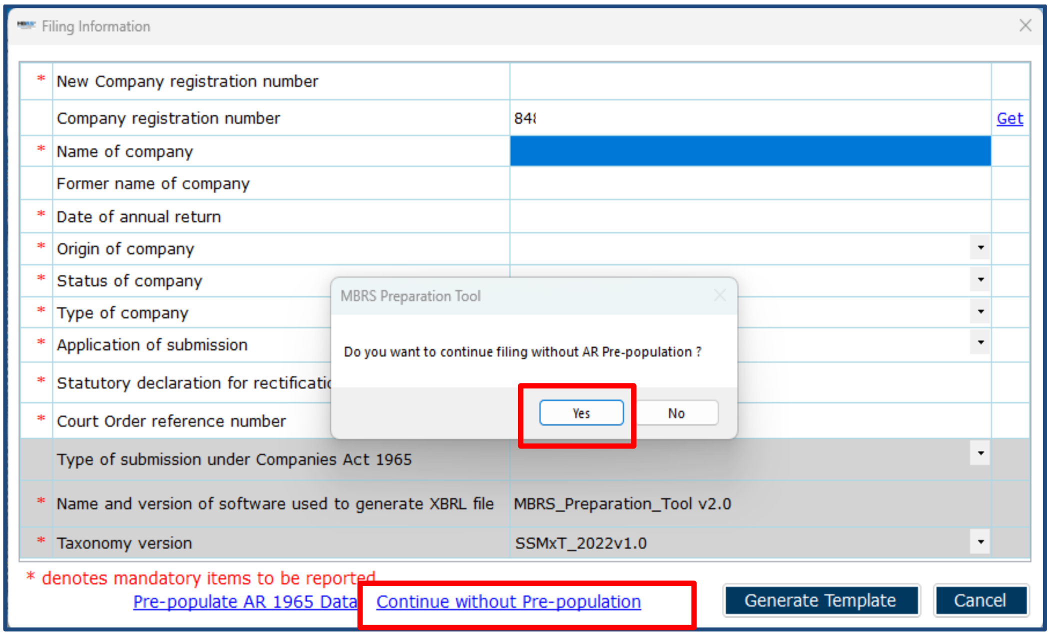

Figure 29

1. Click on "**Continue without pre-population"** option as in Figure 29.

2. Click on **Yes** option. Similar to MS Excel, you may select the cell and enter data using the keyboard.

You may also refer to the following Table 5 for some useful shortcut keys.

Table 5

Ctrl + C	Copy
Ctrl + V	Paste
Ctrl + X	Cut
Ctrl + P	Print
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)
Del	To delete the company labels and numerical values in the selected cells of the template

7 Validate and Save XBRL file

7.1 Validate

Before submission to SSM, the information in the MBRS template for Annual Return (CA1965) needs 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 Annual Return (CA1965) is correct or not. As a user, you will need to perform proper review of your information in the MBRS template 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 information in the MBRS template may contain error. If your information in the MBRS template contains error, please rectify the error. If the information in the MBRS template is correct (i.e. no error), you may ignore these warnings without any changes required.

1. To validate the information in the MBRS template, click "Generate XBRL" in the lower panel of the Toolbox as shown in Figure 30.

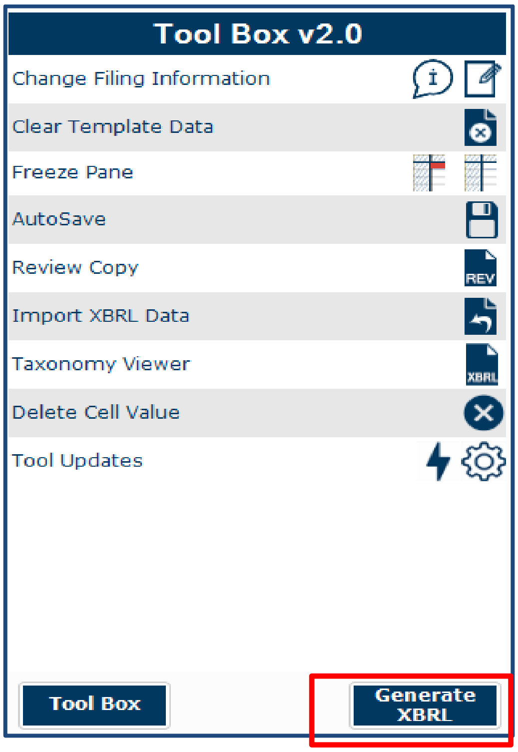

Figure 30

2. Error messages are shown in red texts in the validation window in Figure 31.

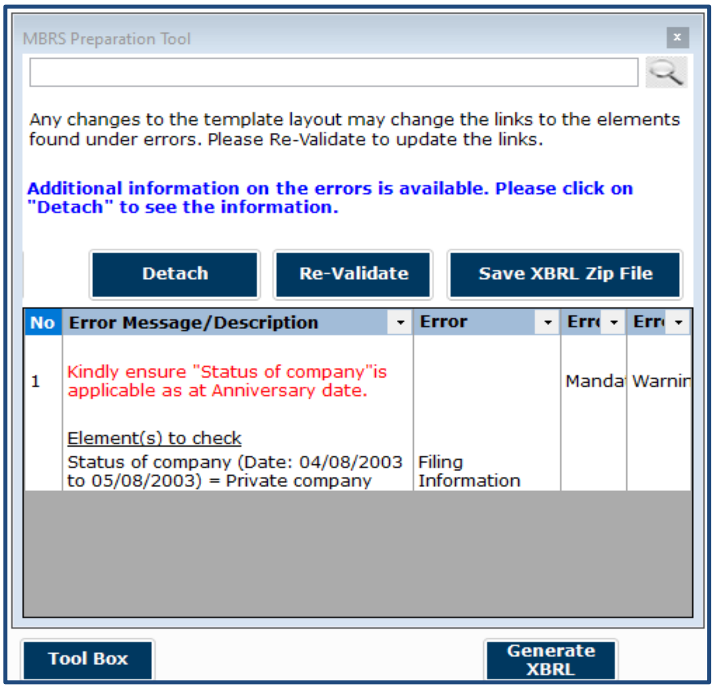

Figure 31

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
<u>**Buttons on the top right corner:**</u> • 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. <u>**Columns in the validation results table:**</u> • No: Serial number for the error. • Error Messages/Description: 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. • Error Section: This shows the template name where the element belongs to. • Error ID: This is the unique Error ID for the error shown. If you have issues with validation, you can use this Error ID in your communication with SSM. • Error Classification: This shows whether it is an Error or Warning.

4. Once validation errors are rectified user can save the "Generated XBRL file" as in Figure 32.

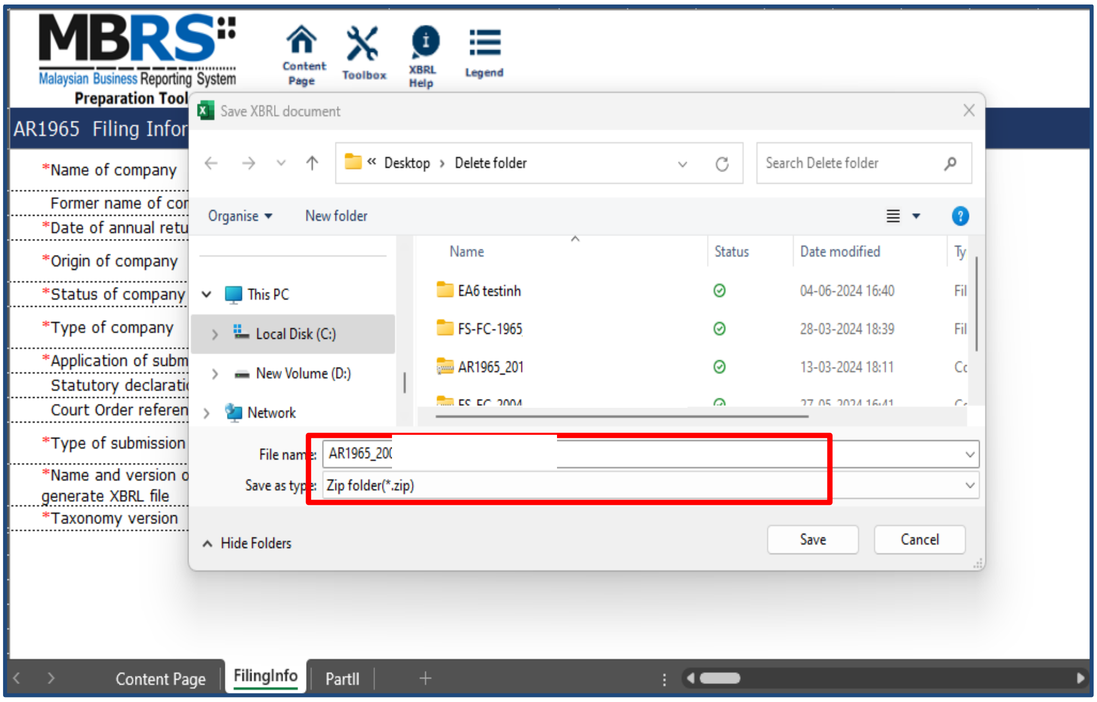

Figure 32

8 Toolbox Functions and Features

The Toolbox in the mTool has different functions and features, which allow users to customize the templates, fill in the MBRS templates and generate XBRL files. Below shows what the Toolbox looks like in Figure 33.

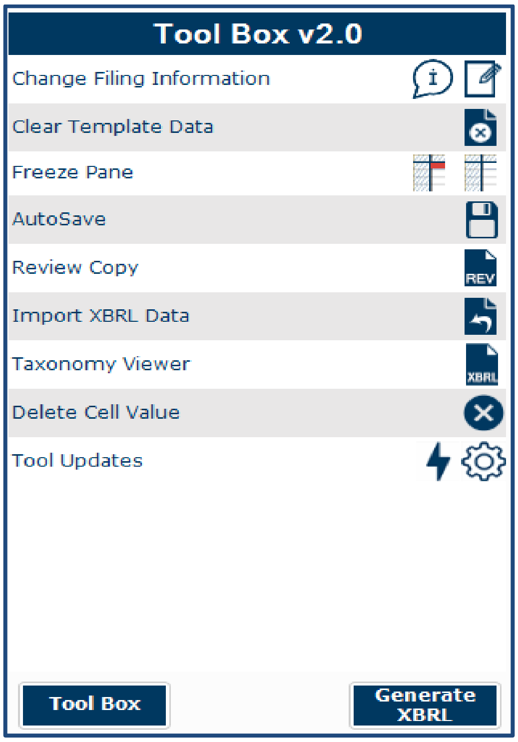

Figure 33

<u>Functions in the upper panel:</u>

a) **Change Filing Information:** Edit the Filing Information.

b) **Clear Template Data:** Clear all data on selected template.

c) **Freeze pane:** Freeze or unfreeze a portion of the template.

d) **Auto Save:** Activate and set time interval for the tool to automatically save MBRS templates (Excel format).

e) **Review Copy:** Allow preparers to review the complete set of information submitted within the XBRL file.

f) **Import XBRL data:** Import previously saved XBRL files into the mTool to pre-populate prior year numbers onto the templates.

g) **Taxonomy viewer:** The taxonomy viewer is a function for you to search elements in the taxonomy.

h) **Delete cell value:** Delete or clear all data on selected template.

i) **Tool updates:** Check of the tool updated and configure proxy settings.

Functions in the lower panel:

a) **Toolbox:** The toolbox allows you to navigate back to the toolbox anytime when document action panel is open.

b) **Generate XBRL:** Use this button to start validating information in the MBRS template and generate XBRL file.

8.1 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 Toolbox.

8.2 Generate XBRL

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

Please refer to *section 7* to see more details on the Validate.

8.3 Change Filing Information

This function allows users to edit filing information at any point in time during the preparation of the MBRS template.

Click "Change Filing Information" on the Toolbox as shown in Figure 34

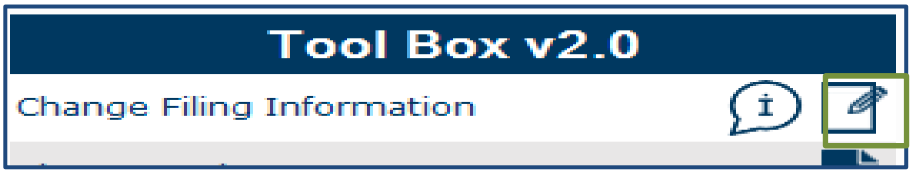

Figure 34

8.4 Clear template data

Allows user to clear all data on the selected template.

Figure 35

8.5 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 36.

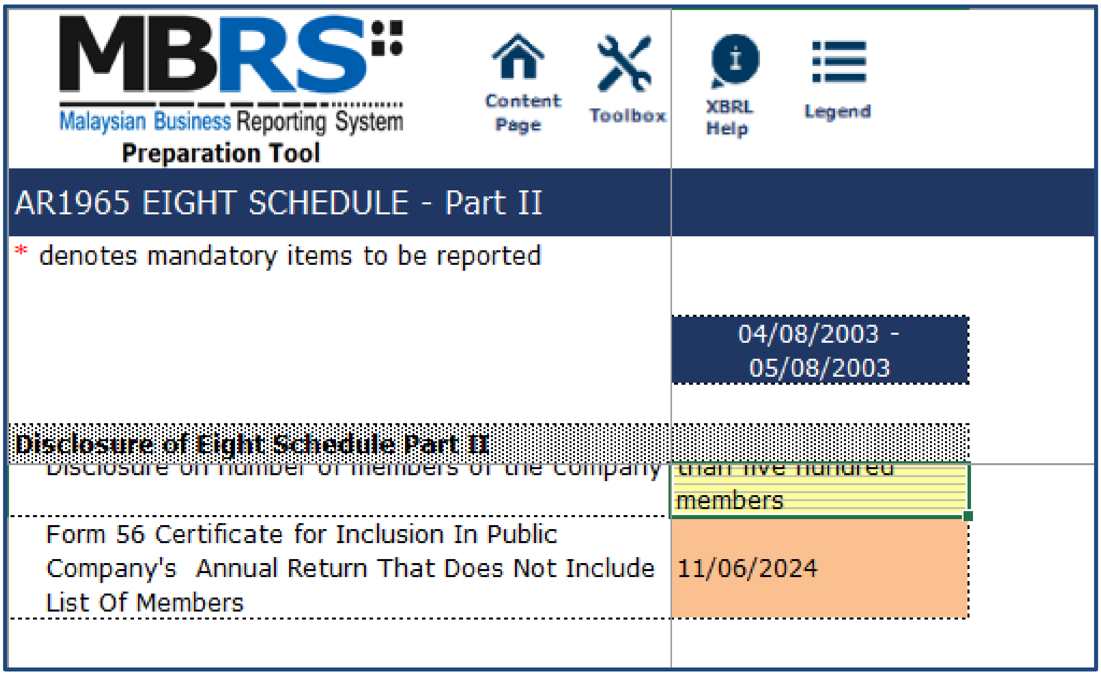

Figure 36

2. Click “Freeze Pane” as shown in Figure 37.

Figure 37

3. Freeze Pane will apply on the templates.

4. Click “Unfreeze Pane” as shown in Figure 37, and you can unfreeze pane.

Figure 38

8.6 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.

1. Select/unselect the check box in Figure 39 to enable/disable Auto Save.

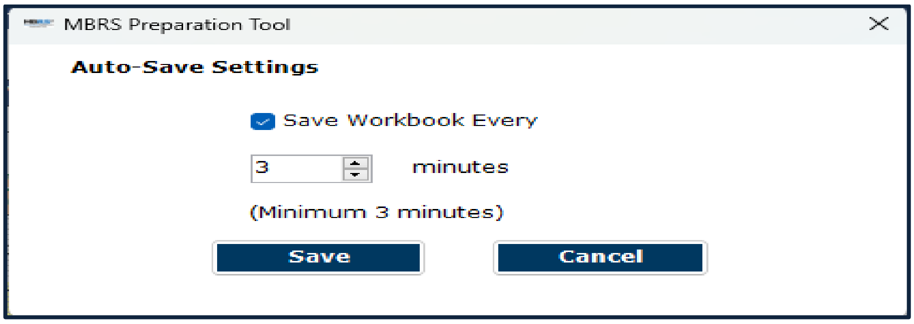

Figure 39

Figure 40

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

8.7 Review Copy

Using the mTool, 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 the 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 Toolbox as shown in Figure 41.

Figure 41

2. **Save File as** Word document as shown in Figure 42.

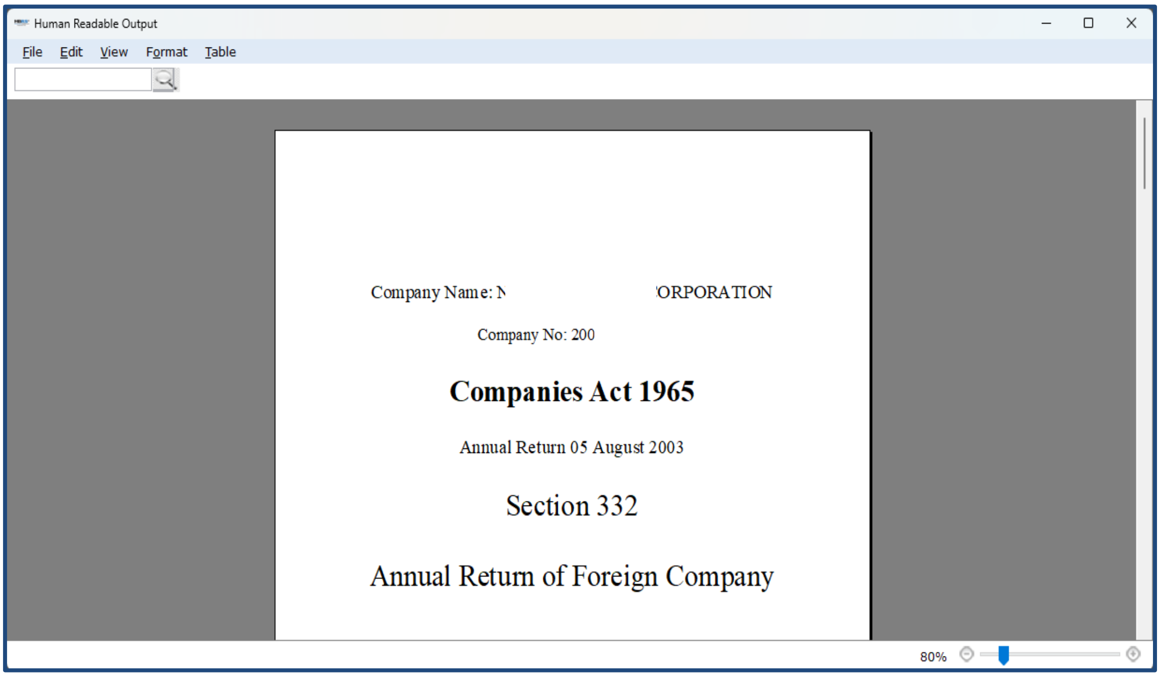

Figure 42

- *You can generate the human readable output at any point of time after having answered the Filing Information questions.*

8.8 Import XBRL data

This function allows you to import prior year figures on the templates in the mTool as shown in Figure 43.

Figure 43

This function allows you to import prior year data on the templates in the mTool

8.9 Taxonomy viewer

Help user to view taxonomy concepts in hierarchical manner.

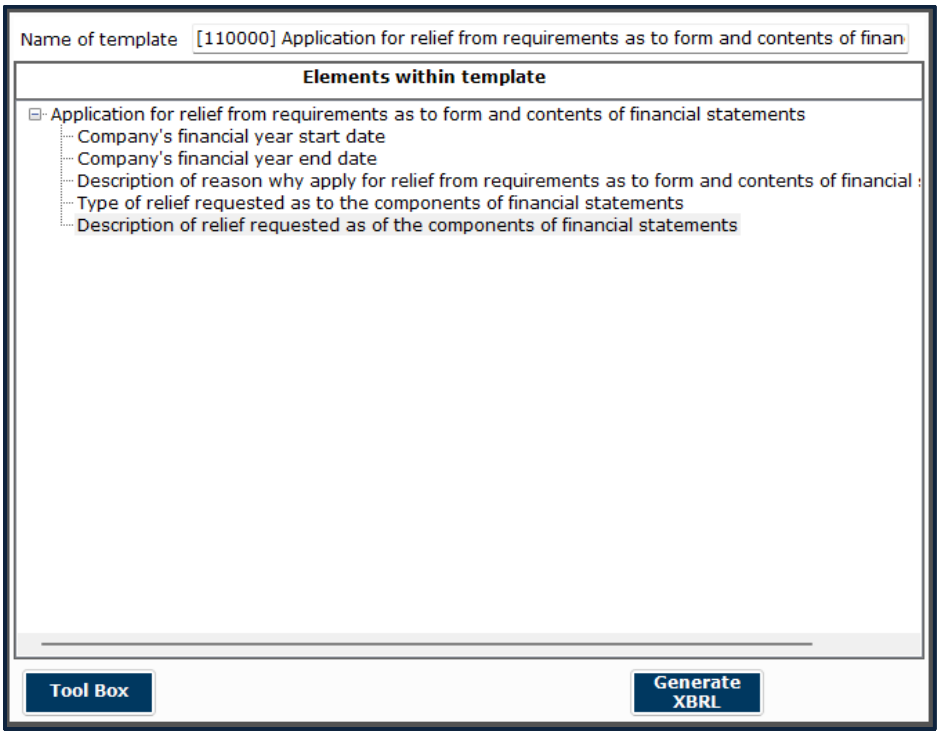

Figure 44

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 Toolbox as shown in Figure 45.

Figure 45

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.

8.10 Delete cell value

1. Select fields in which values have been added.

2. Click "Delete cell value" on the Toolbox as shown in Figure 46.

Figure 46

8.11 Tool Updates

1. To check for the latest Tool version available, Click **Tool Updates** on the Toolbox as shown in Figure 47.

Figure 47

2. Once clicked on the Tool Updates button a pop-up box will be displayed providing you details of the latest version number that is available for installing or if you are already using the latest version of mTool as shown in Figure 48.

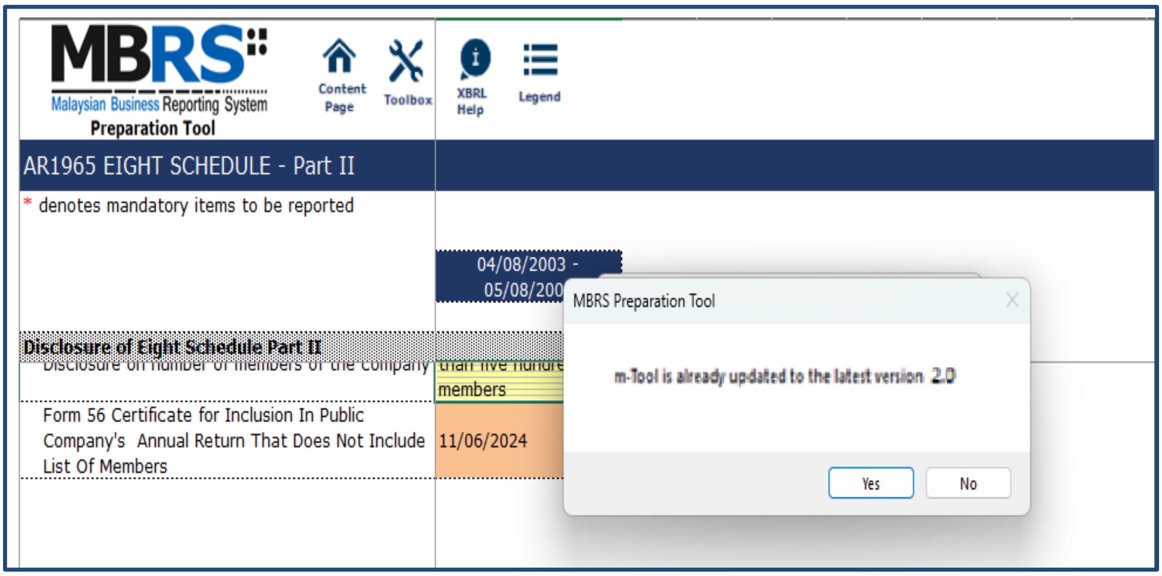

Figure 48

8.12 Proxy Settings

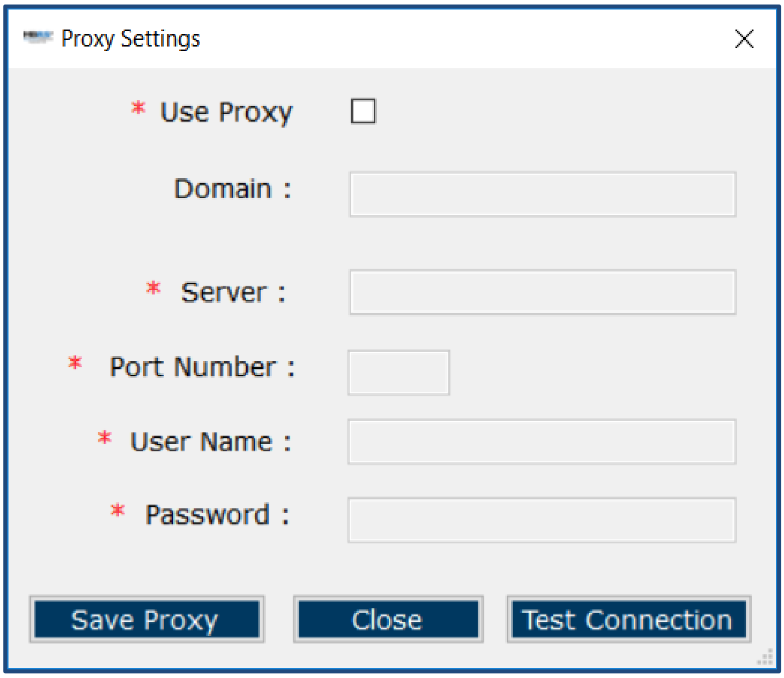

Figure 49

The Proxy Settings form (Figure 49) has to be filled with relevant details for machines whose Internet Access is restricted through a Proxy server. You can get this information and the Proxy credentials necessary from your in-house IT team. The description of fields for proxy settings window is mentioned below Table 6.

Table 6

Fields	Description
Use Proxy	Check the flag if your internet connection is restricted via a proxy and the Proxy Settings need to be filled
Domain	Enter the domain name of your proxy if there is one assigned.
Server	Enter the IP Address/URL of the Proxy server. This is a mandatory field
Port Number	Enter the port number of the Proxy server. This is a mandatory field
Username	Enter the Username of the Proxy Credentials assigned to your user
Password	Enter the Password of the Proxy Credentials assigned to your user

1. To check for proxy setting click on **Configure proxy setting** on the Toolbox as shown in Figure 50.

Figure 50

2. The proxy settings pop box appears where necessary details are required to be filled in by the user as in Figure 51.

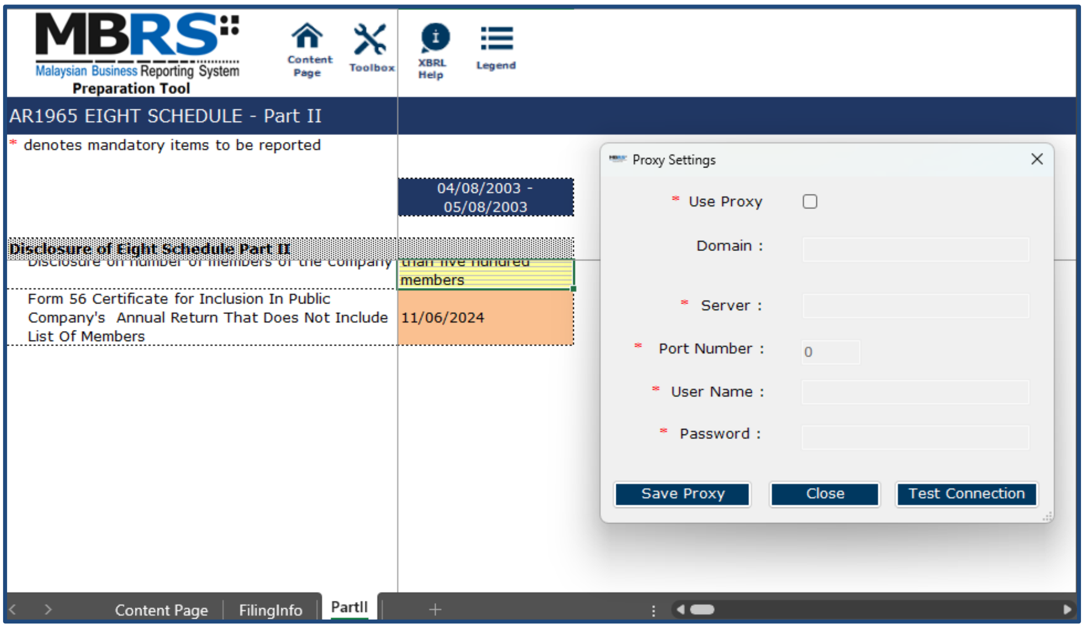

Figure 51

3. User needs to click on "Save Proxy" button for mTool to store the information which can be used the next time user opens the template or the mTool.
4. User can also test the connection for the proxy information by clicking on the "Test Connection" option (Figure 52).

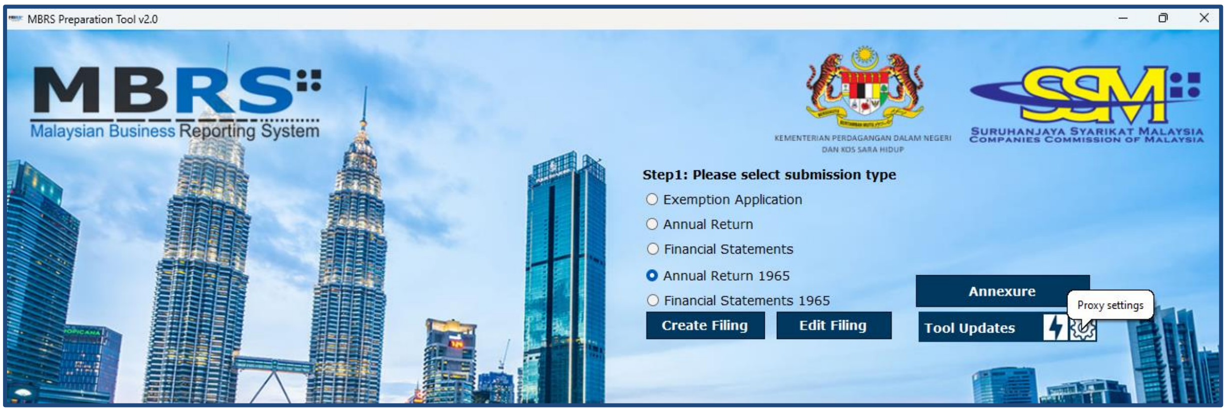

Figure 52

You can find the Tool Updates and Proxy settings button on the launcher page as well as shown in the Figure 52.