KEMENTERIAN PERDAGANGAN DALAM NEGERI
DAN KOS SARA HIDUP

SURUHANJAYA SYARIKAT MALAYSIA
COMPANIES COMMISSION OF MALAYSIA

Malaysian Business Reporting System

MALAYSIAN BUSINESS REPORTING SYSTEM (MBRS)

USER MANUAL
MBRS PREPARATION TOOL (mTool)
FINANCIAL STATEMENTS CA1965

Version 2.4

Table of Contents

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 Financial Statements Company Act 1965 (CA 1965) in line with the MBRS filing requirements and SSM Taxonomy (SSMxT).

MBRS templates have been designed to reflect the presentation of the Financial Statements Company Act 1965 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 Financial Statements CA 1965.

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 Financial Statements CA 1965 in XBRL format.

1.1 Type of submission

No.	Entry Point	Type of submission
1.	FS-BNM-1965	Financial Statements Regulated Bank Negara Malaysia (CA1965)
2.	FS-CLBS-1965	Financial Statements- Companies Limited by Shares (CA1965)
3.	FS-CLBG-1965	Financial Statements- Companies Limited by Guarantees (CA1965)
4.	FS-EPC-1965	Financial Statements- Exempt Private Companies (CA1965)
5.	FS-FC-1965	Financial Statements- Foreign Companies (CA1965)

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 System
FS	Financial Statements
XBRL	eXtensible Business Reporting Language
mTool	MBRS Preparation Tool
XBRL file	Instance document (XML file) generated from MBRS Preparation Tool (mTool)
mPortal	MBRS Portal
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.

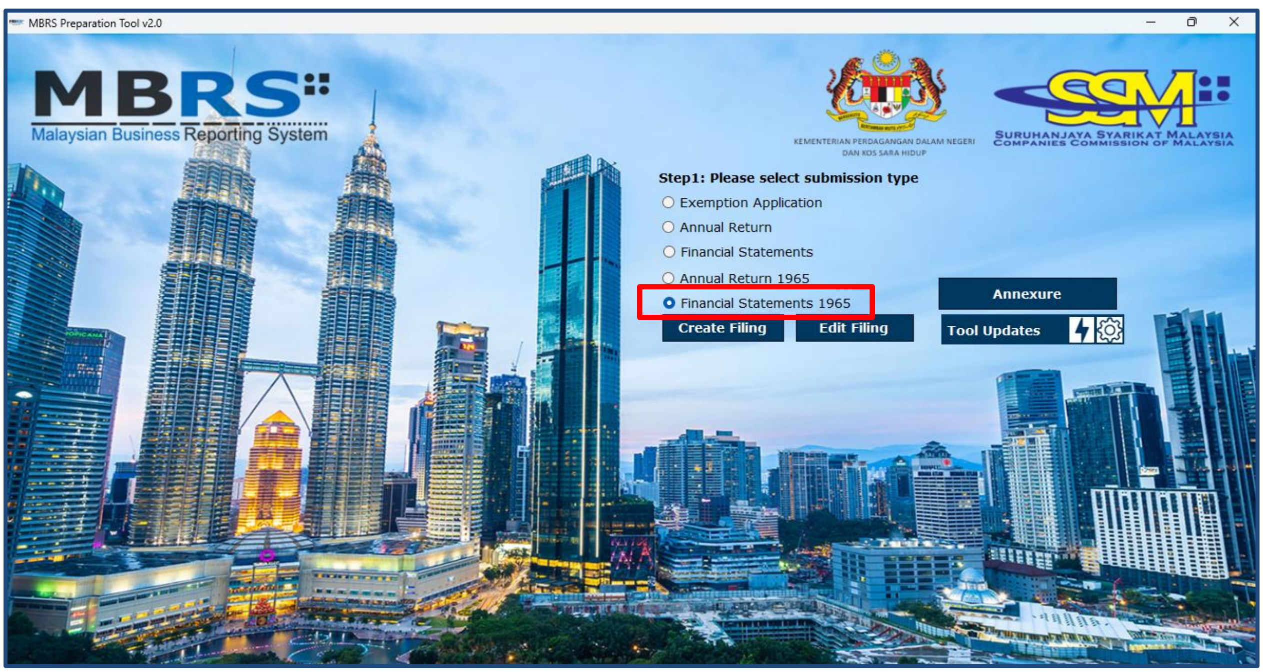


Figure 2

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 Financial Statements 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.

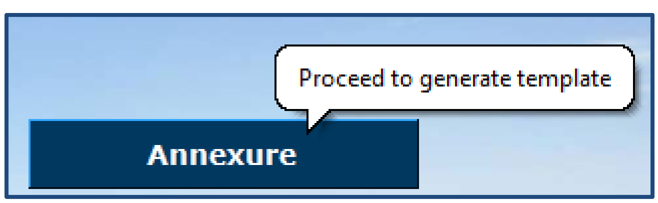


Figure 6

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 Financial Statements CA1965 as shown in Figure 8 and 9.

1. Use **the Create Filing** button to create a new set of XBRL file for Financial Statements CA1965.

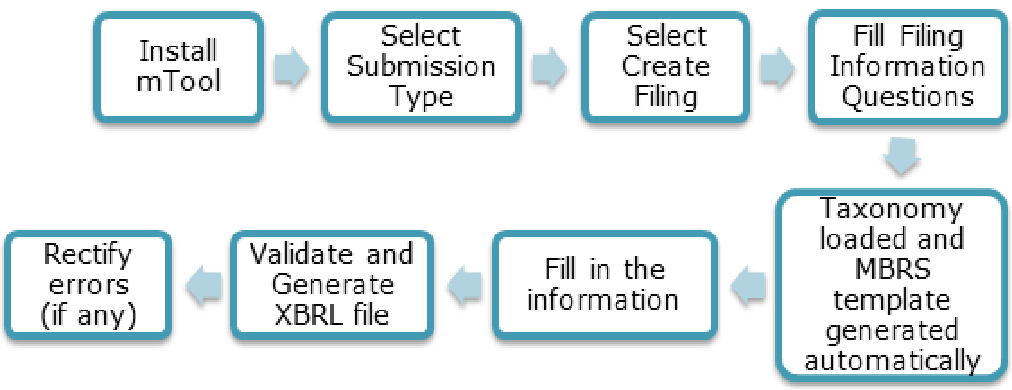


Figure 8

2. Use **the Edit Filing** button to open an existing set of XBRL file for Financial Statements 1965 (.zip format).

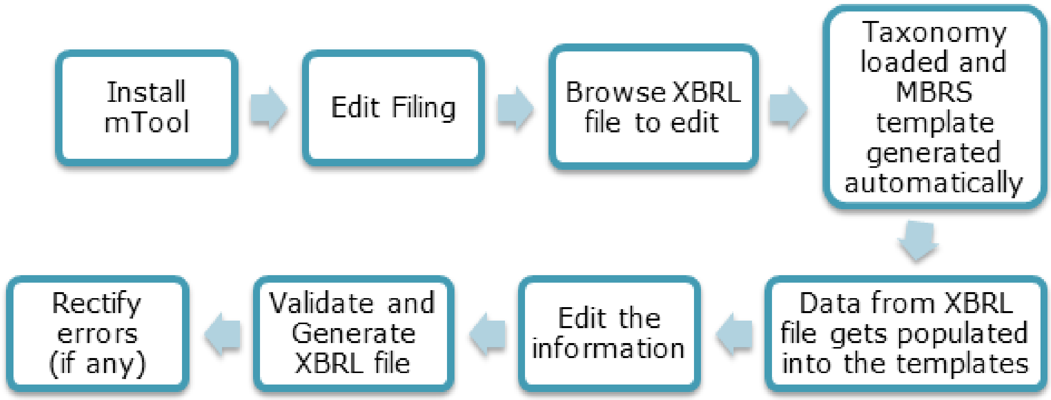


Figure 9

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 "Financial Statements 1965" 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 Financial Statements CA1965

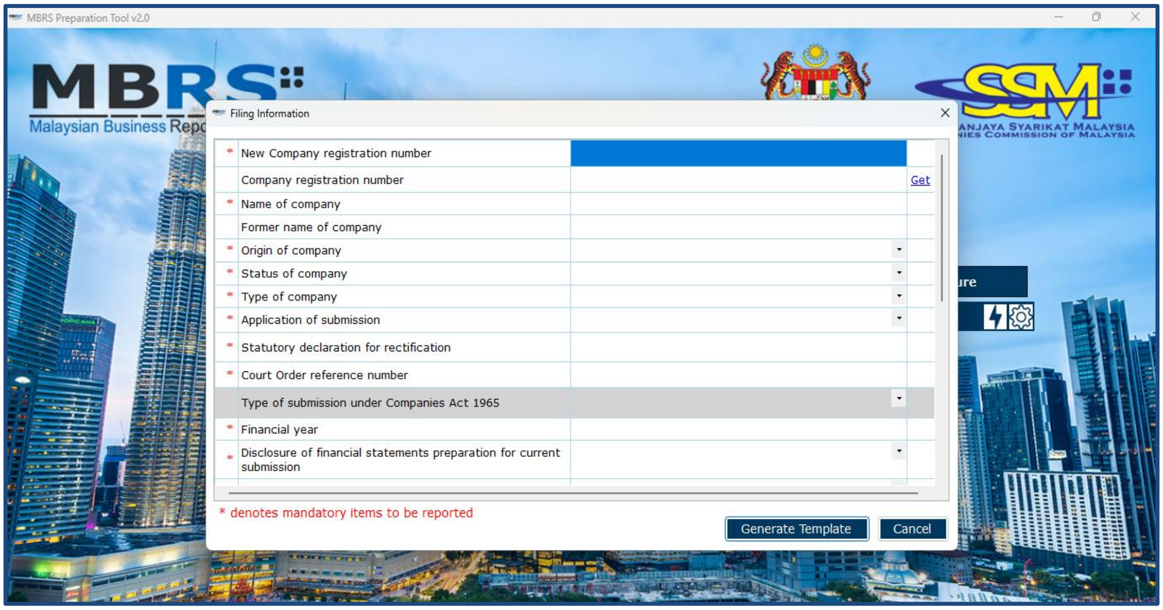


Figure 10

Fill all information for Financial Statements 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.

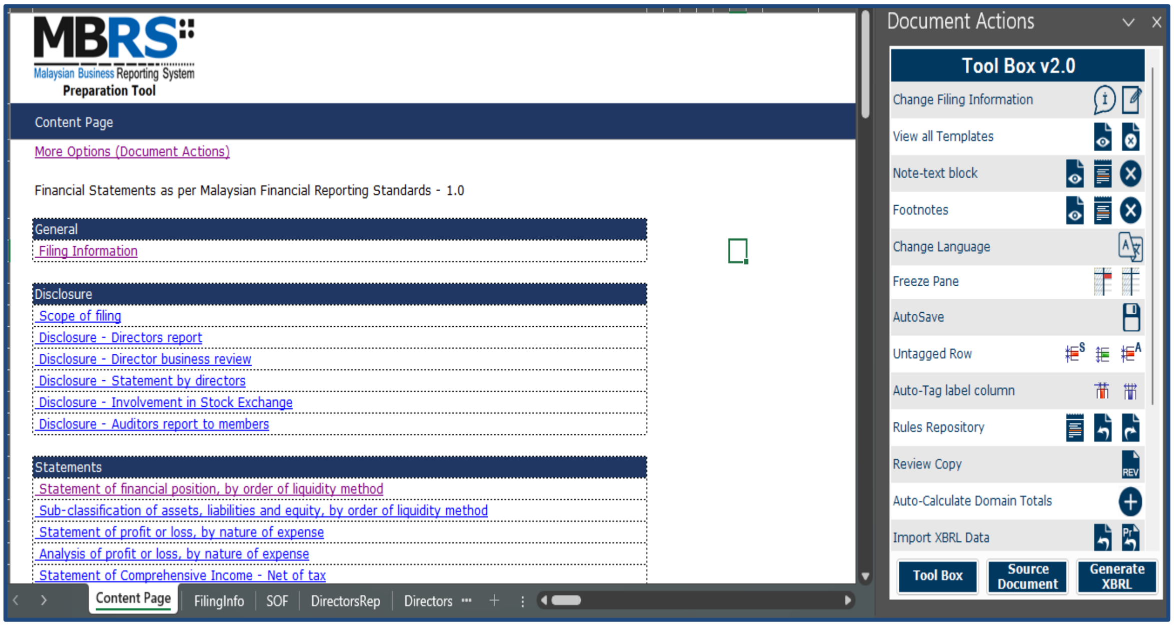


Figure 11

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.

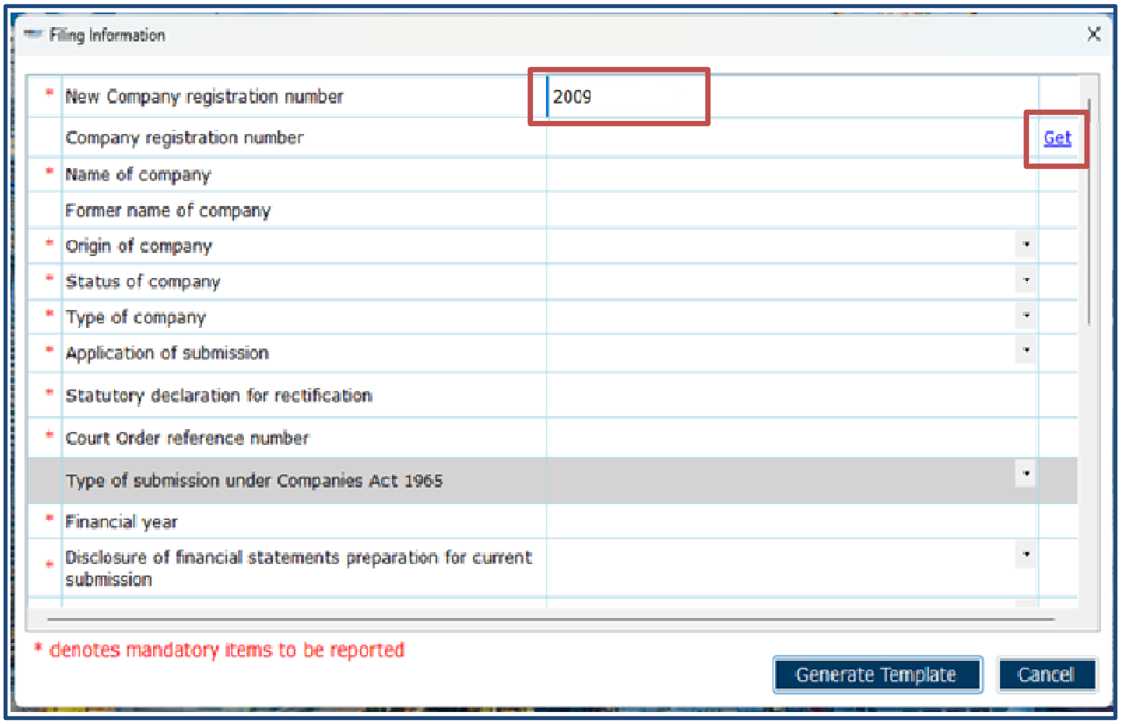


Figure 12

3. A pop-up window will appear, where the user has to enter valid credentials and click on the Sign In button.

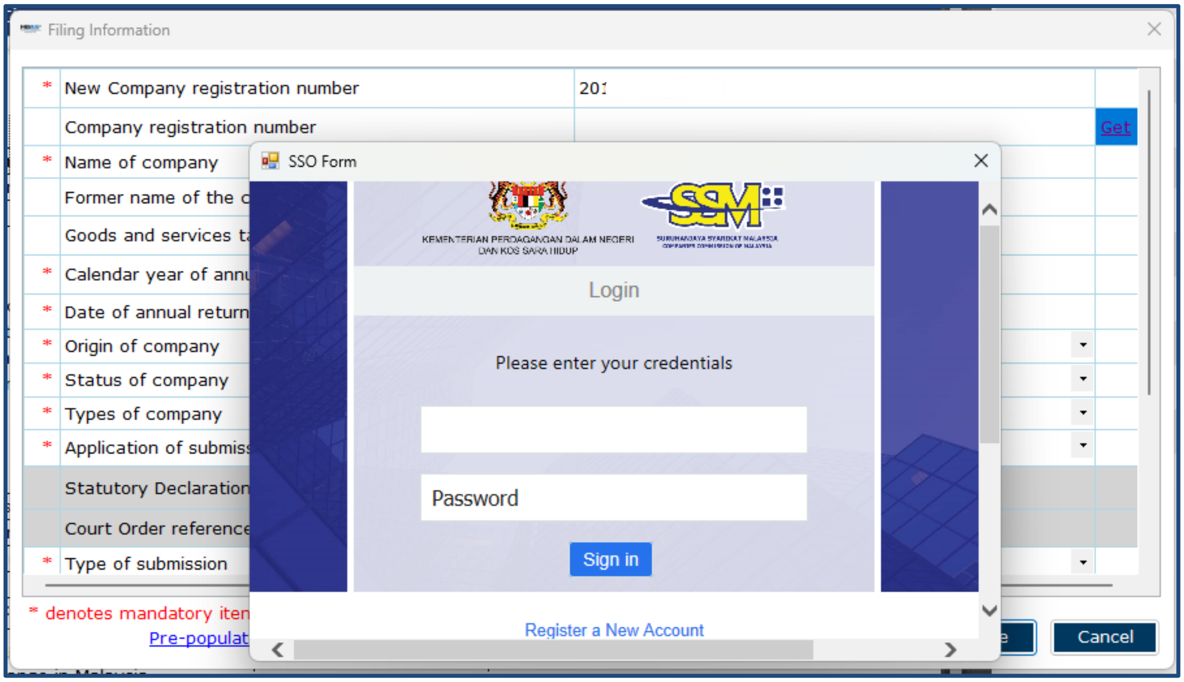


Figure 13

4. Once user credentials are successfully validated then Old Company Registration number will be fetched and get displayed.

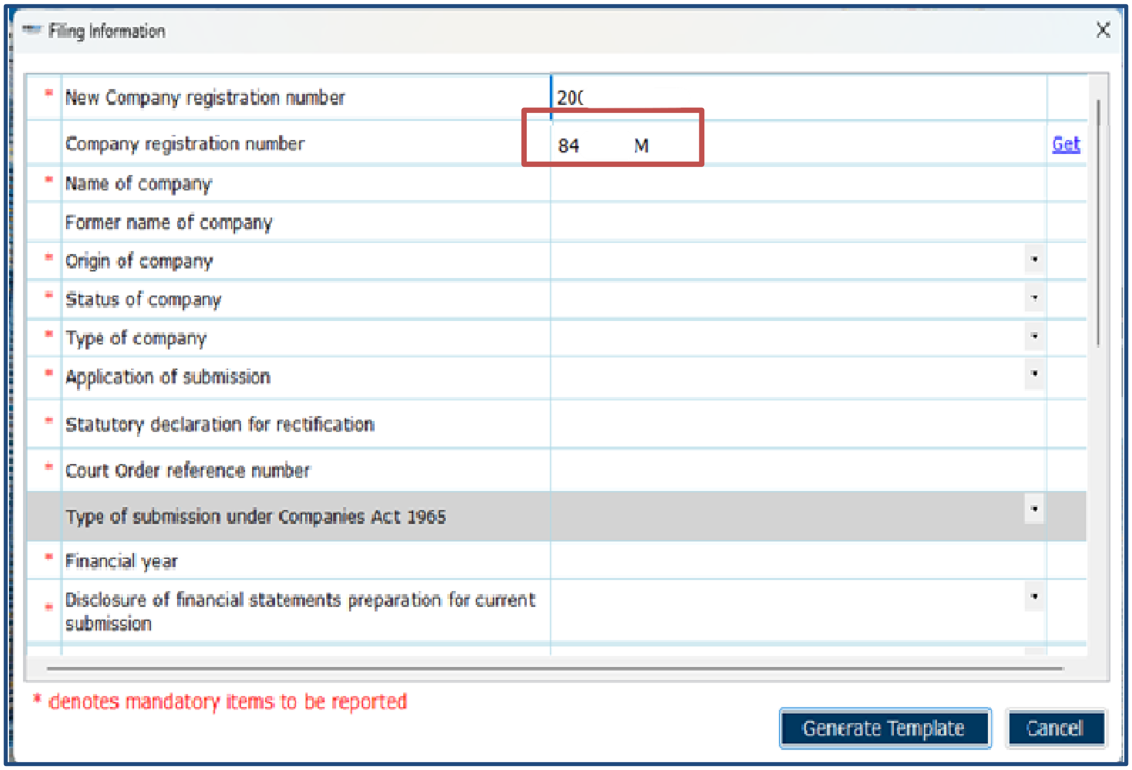


Figure 14

3.4 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 Period Data' as shown in Figure 15.

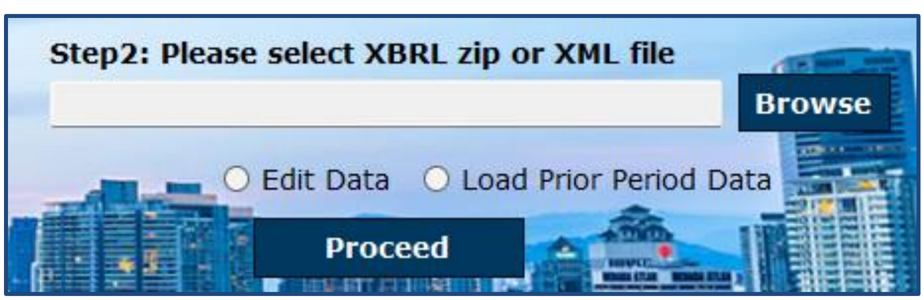


Figure 15

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 16 if any field validation is not met.

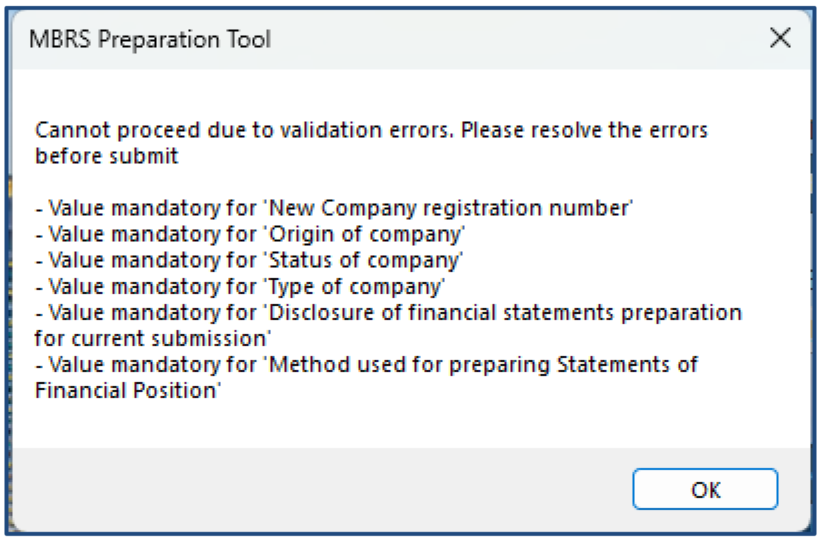


Figure 16

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 11.

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

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

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

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

1. Browse relevant XBRL file and choose **Load prior period data**.
2. Click on **Proceed**.
3. Upon clicking **Proceed**, a prompt message will be displayed if invalid instance document browsed as shown in Figure 17.

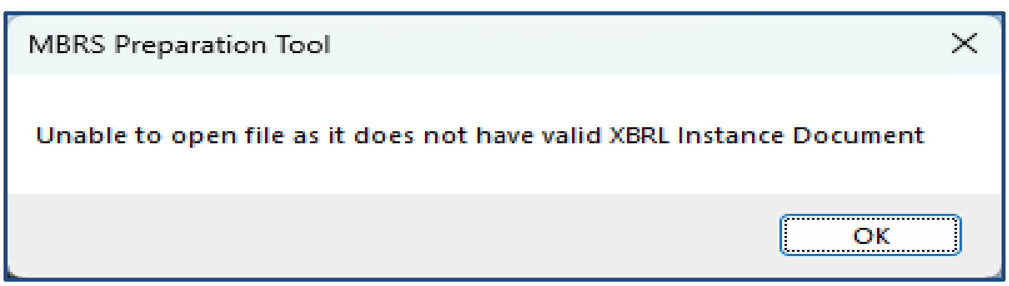


Figure 17

4. Click **Ok**, and a screen will open for you to enter current period dates of the MBRS template (Figure 18). The prior period dates are automatically populated using the dates present in the XBRL file.

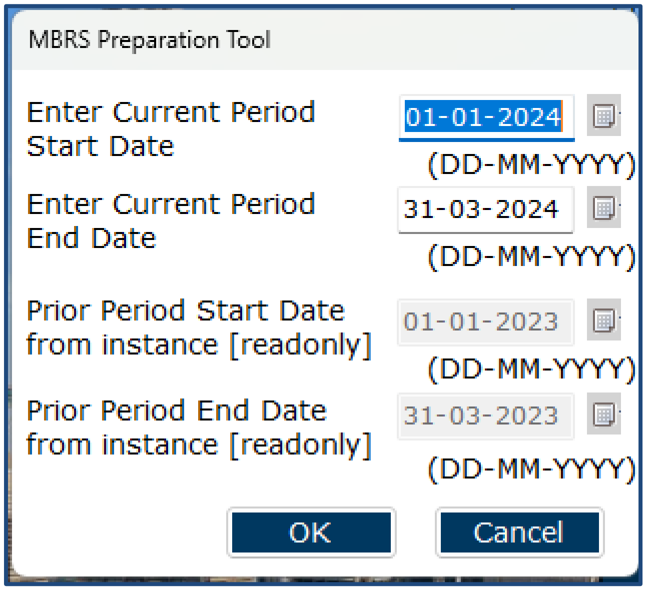


Figure 18

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.*

3.5 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 19.

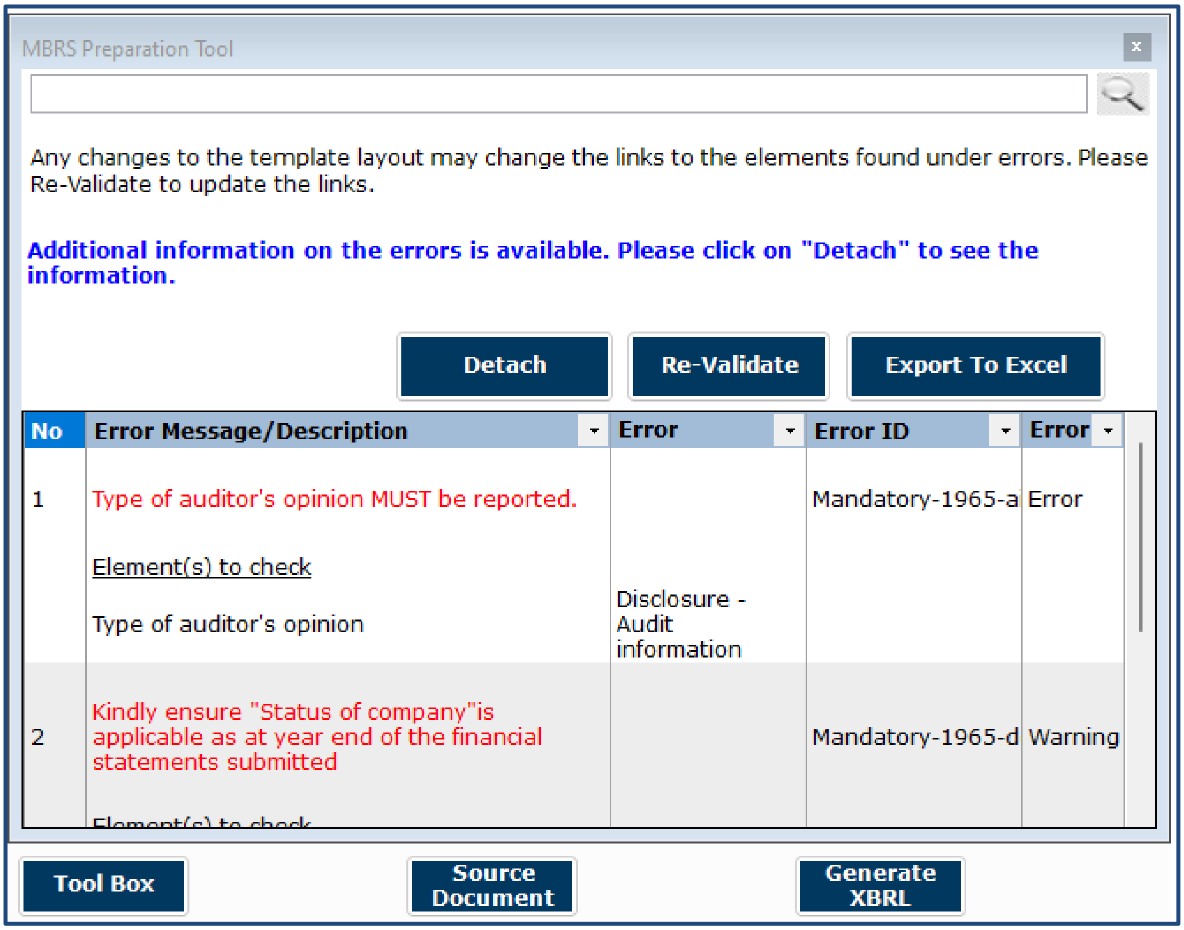


Figure 19

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 in are retained.

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

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 20.

Figure 20

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 Financial Statements CA1965.

Click the **Toolbox** icon on the User Menu, the Toolbox will appear on the right panel as shown in Figure 21. Please refer to *section 8* to see more details on the Toolbox functions.

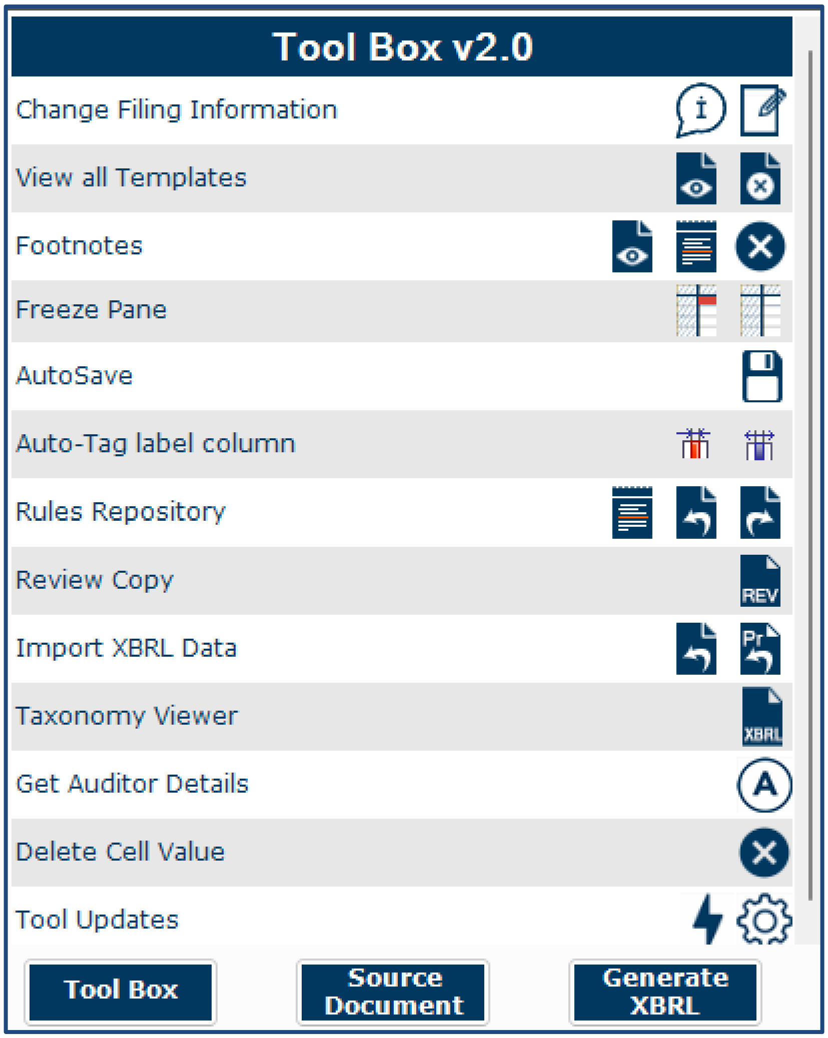


Figure 21

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. "Type of auditor's opinion", as shown in Figure 22.

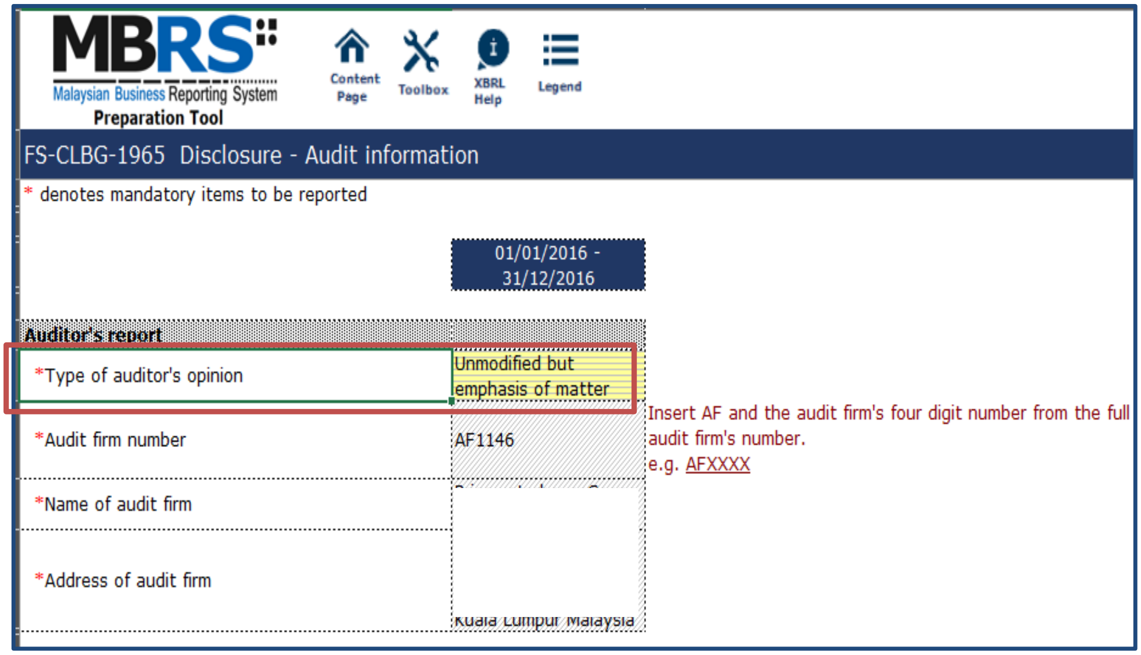


Figure 22

2. Click **XBRL Help,** the panel will be displaying Help as shown in Figure 23.

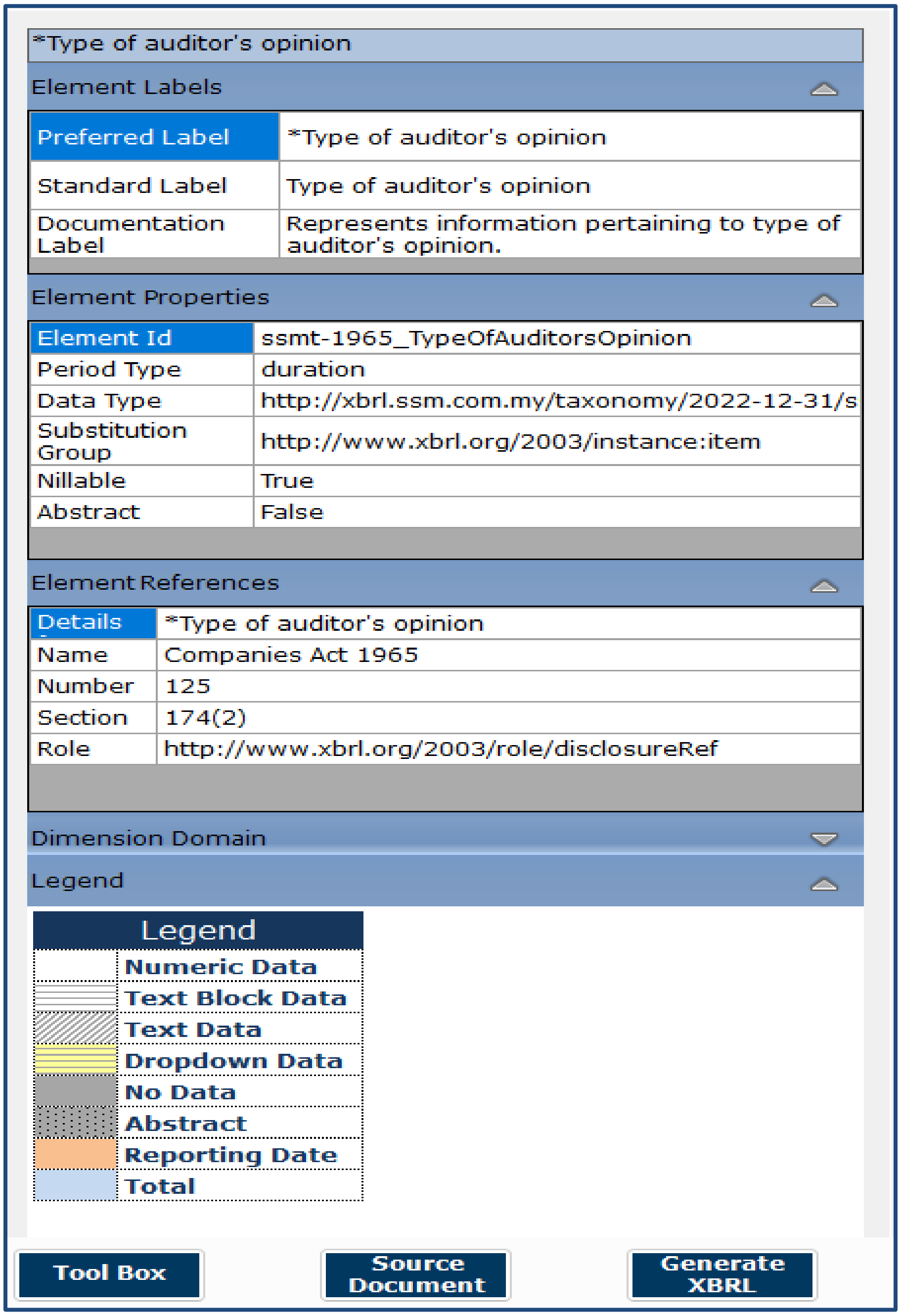


Figure 23

The different sections of the help pane are:

a) **Header:** Shows the element name in the taxonomy for which the help is being shown. The figure above shows Help information for "Type of auditor's opinion".

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 1.

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

Reference Parts	Use
Role	Link of standard used while preparing taxonomy
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

Table 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.

4.1.4 Legend

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

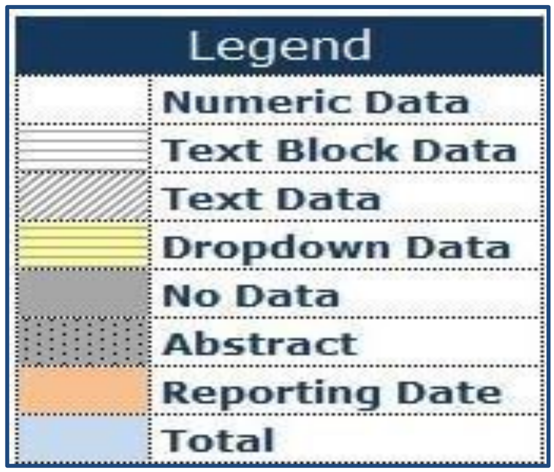


Figure 24

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 25.

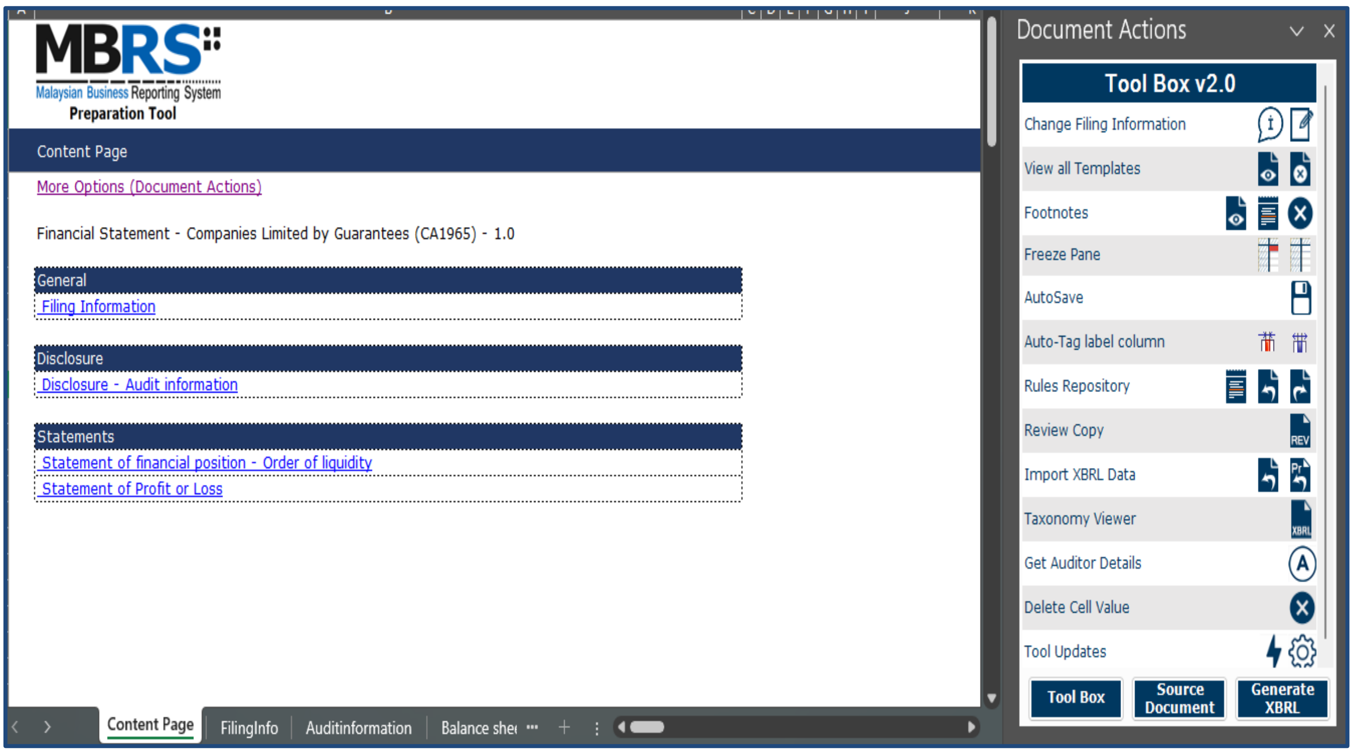


Figure 25

More Options (Document Action): Click More Options to view the right pane as highlighted in Figure 25.

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.

4.3 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.

4.3.1 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 26 shows what the Statement of Financial Position looks like on the mTool.

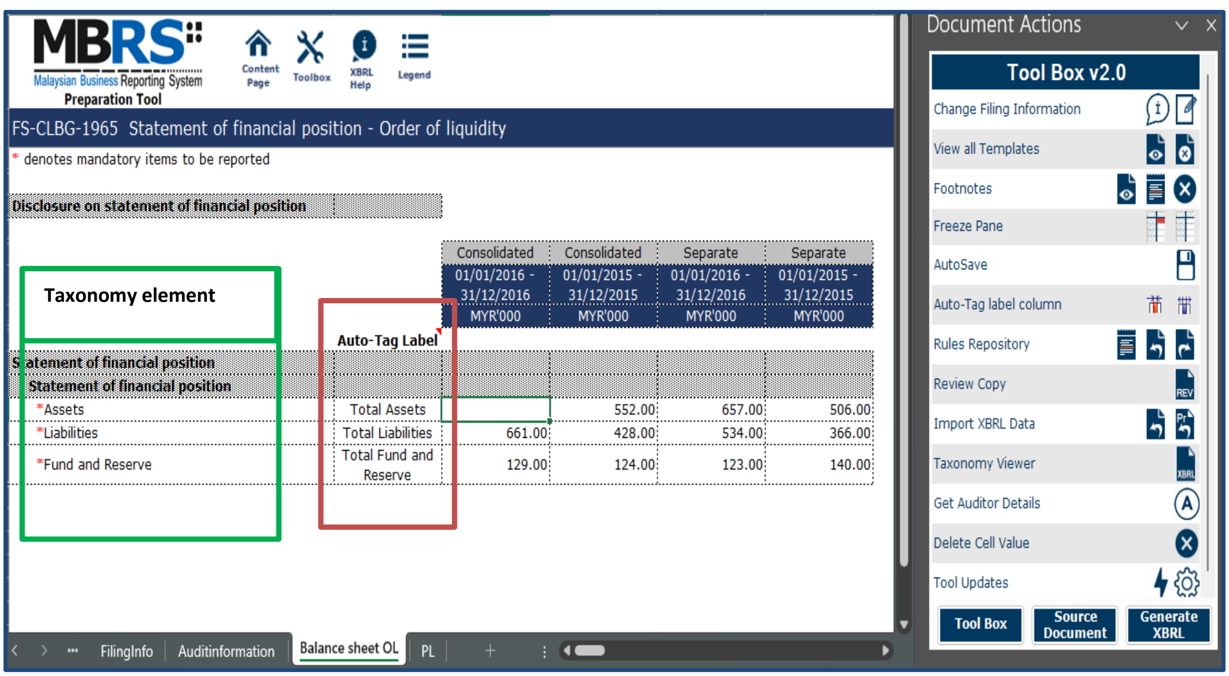


Figure 26

i. **Taxonomy elements column:** Taxonomy elements are in the left-most column of the template. They are fixed and non-editable elements from SSM taxonomy. You can double click on any of the taxonomy element to view Help information of the element.

ii. **Auto Tag Label:** In this column, users can key in their company labels as per their financial statements against the element in SSM taxonomy. For example, a company has a line item "Property, plant and equipment" which is mapped to "Property, equipment" in SSM taxonomy. In this case, the company label for "Property, plant and equipment" is "Property, equipment" 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 the current year and prior year. The year appears according to the dates entered in the Filing Information questions.

4.4 Switch view by using the "Change Filing Information"

To switch from one type of submission view to another view for Individual templates, click on the "Change Filing Information" button of the toolbox as highlighted in Figure 27.

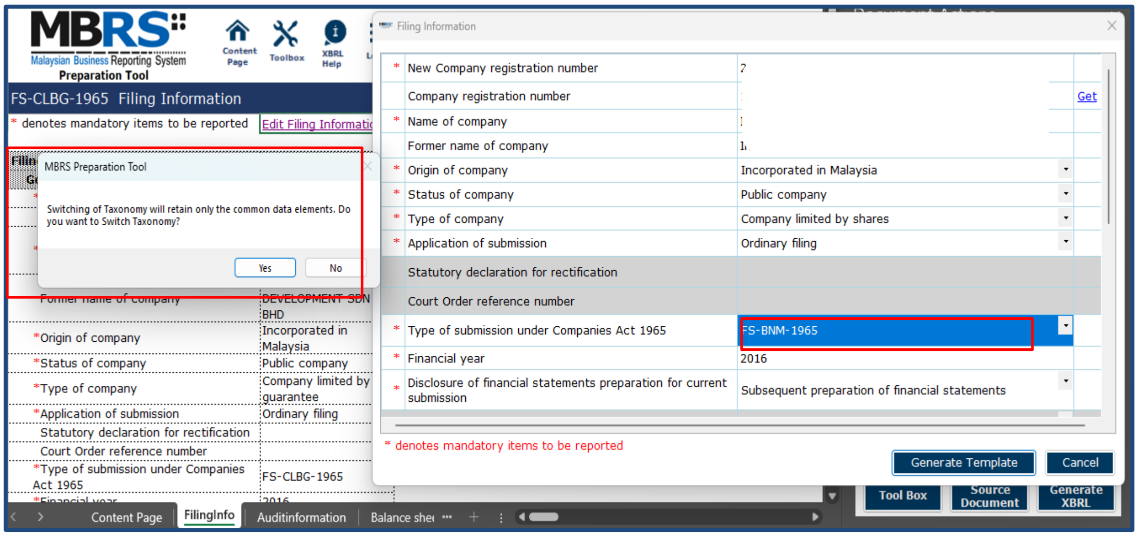


Figure 27

- *When you switch view from one Type of Submission to another, 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.*

4.4.1 View function

Using the view feature of the view template pane in the Toolbox can view all templates from taxonomy list and according the validation applied for each template.

Go to Toolbox, and click on **View all Templates** as shown in Figure 28.

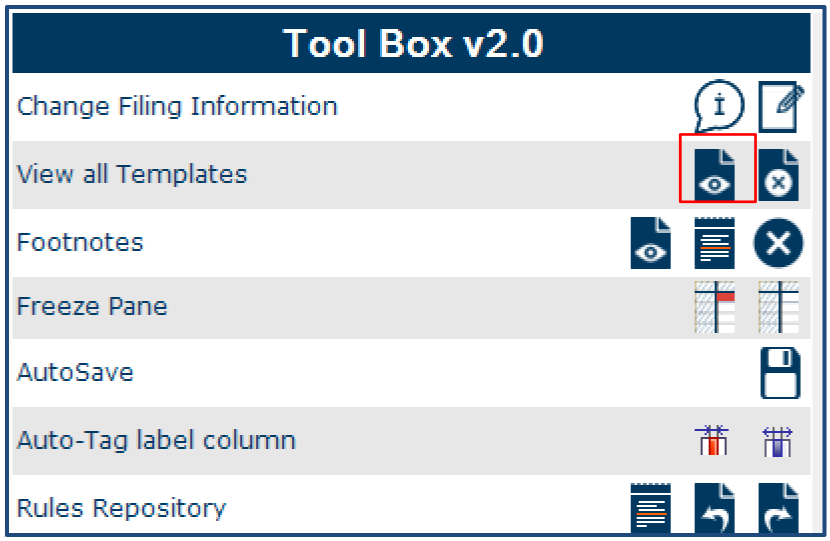


Figure 28

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 29.

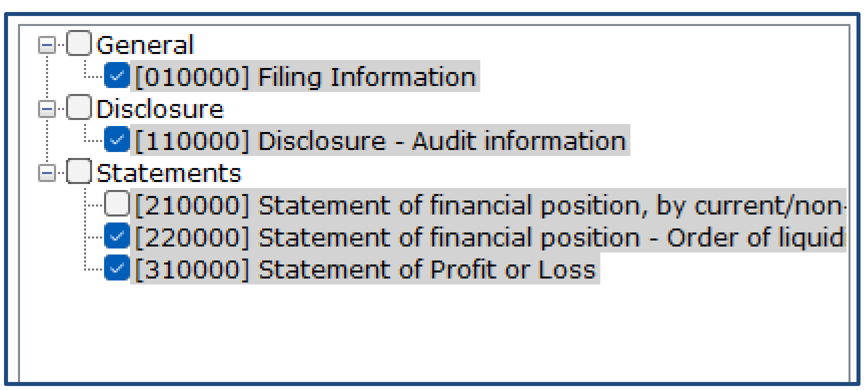


Figure 29

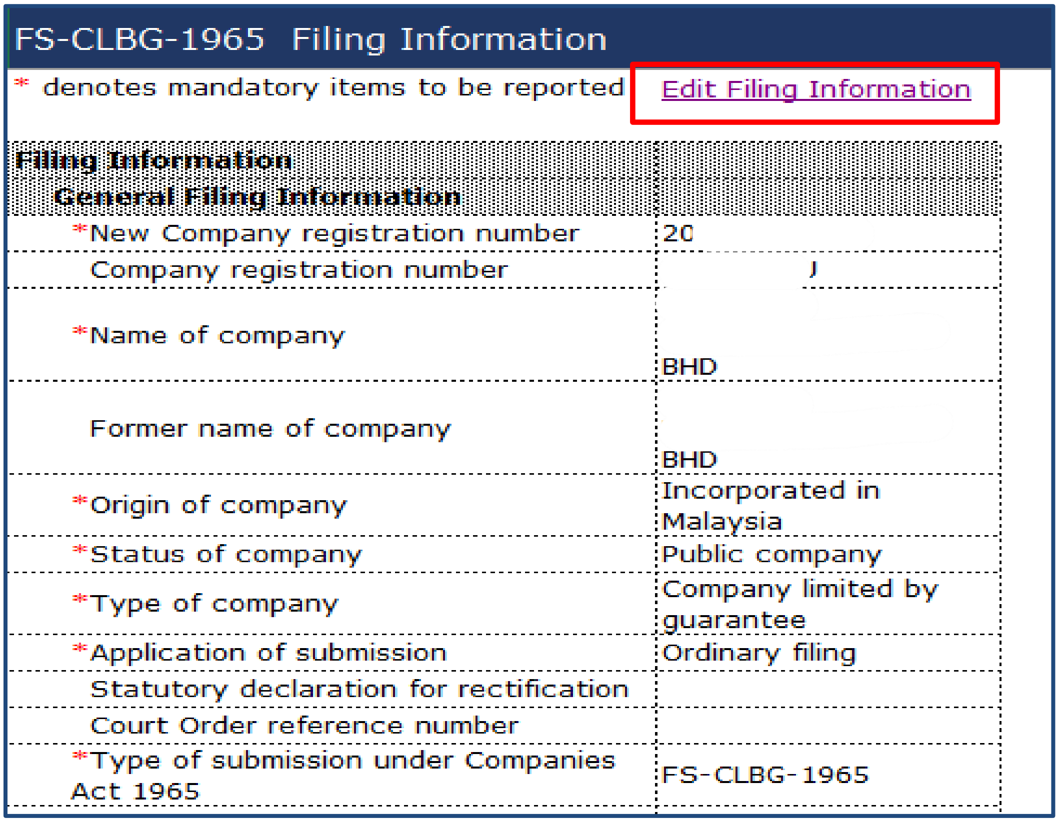
5 Customise the MBRS Templates

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 Financial Statements CA1965. You may want to look through the MBRS templates generated and understand the context of the Financial Statements 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 Financial Statements 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 30.



FS-CLBG-1965 Filing Information

* denotes mandatory items to be reported — Edit Filing Information

Filing Information	
General Filing Information	
*New Company registration number	20
Company registration number	J
*Name of company	BHD
Former name of company	BHD
*Origin of company	Incorporated in Malaysia
*Status of company	Public company
*Type of company	Company limited by guarantee
*Application of submission	Ordinary filing
Statutory declaration for rectification	
Court Order reference number	
*Type of submission under Companies Act 1965	FS-CLBG-1965

Figure 30

1. Click on "Edit Filing Information". Filing Information template opens up with the current data filled. 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.

FS-CLBG-1965 Filing Information

* denotes mandatory items to be reported [Edit Filing Information]

Filing Information	
General Filing Information	
*New Company registration number	20
Company registration number	1
*Name of company	BHD
Former name of company	
*Origin of company	Incorporated in Malaysia
*Status of company	Public company
*Type of company	Company limited by guarantee
*Application of submission	Ordinary filing
Statutory declaration for rectification	
Court Order reference number	
*Type of submission under Companies Act 1965	FS-CLBG-1965
*Financial year	2016
*Disclosure of financial statements	Subsequent

Figure 31

6 Get MBRS 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)

6.1 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.

Select a particular template to tag values.

Click **Source Document** in the bottom of the Toolbox as shown in Figure 32.

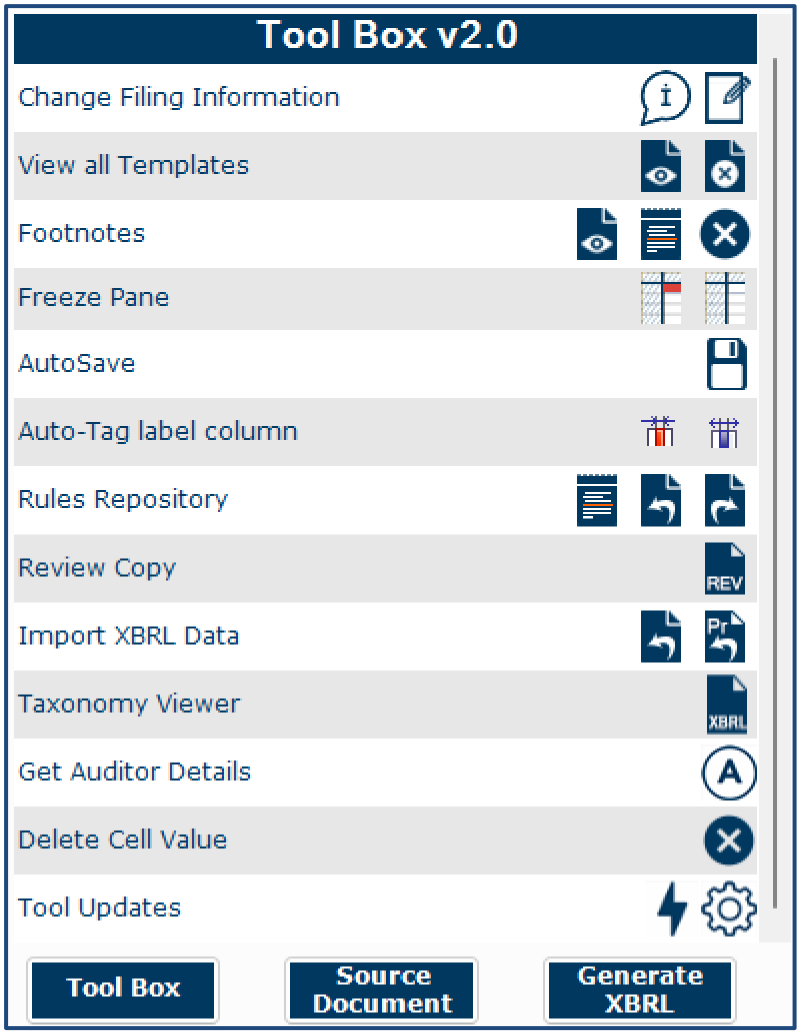


Figure 32

1. 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.
2. Select relevant file. The selected file is opened as Source Document as shown in Figure 33.

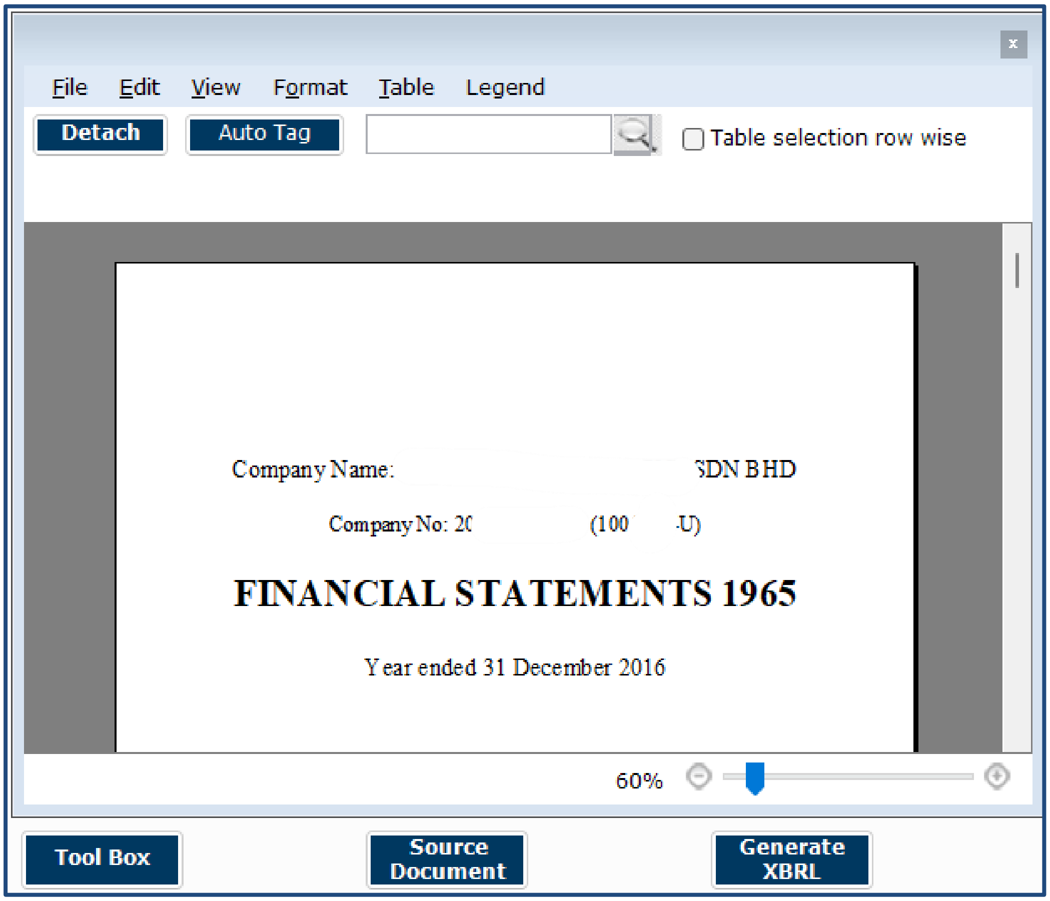


Figure 33

6.2 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 Financial Statements*

6.2.1 Basic Auto Tag

1. Import the source document.
2. Select the table rows on the source document as shown in Figure 34.

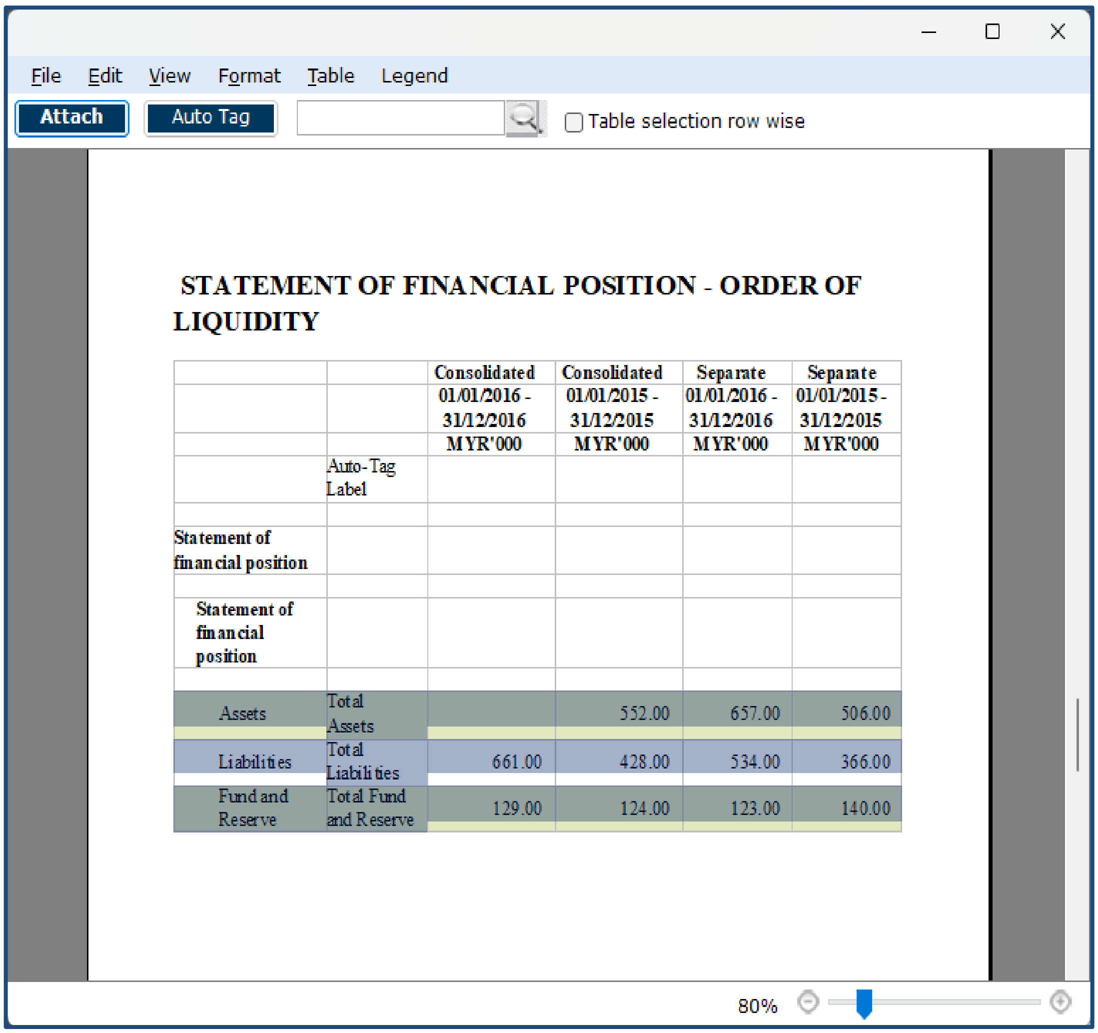


Figure 34

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 35.

- ***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 36.*
- ***Detach/Attach:*** *Click **Detach the Source Document** from the right pane and open in full view. While in detached mode, click **Attach** to attach the source document window to the right pane.*
- *For basic Auto Tag, when the data element in the source document may potentially be mapped to two or more data elements on the templates, the preparation tool will not perform auto-tagging for the element. For example, if you have Trade and other receivables within your financial statements which can potentially be mapped to the elements "Trade and other receivables, current" and "Trade and other receivables, and non-current", this function will not be performed to avoid incorrect population. In this case, you can use selective Auto Tag. Refer to Section 6.2 for more information.*

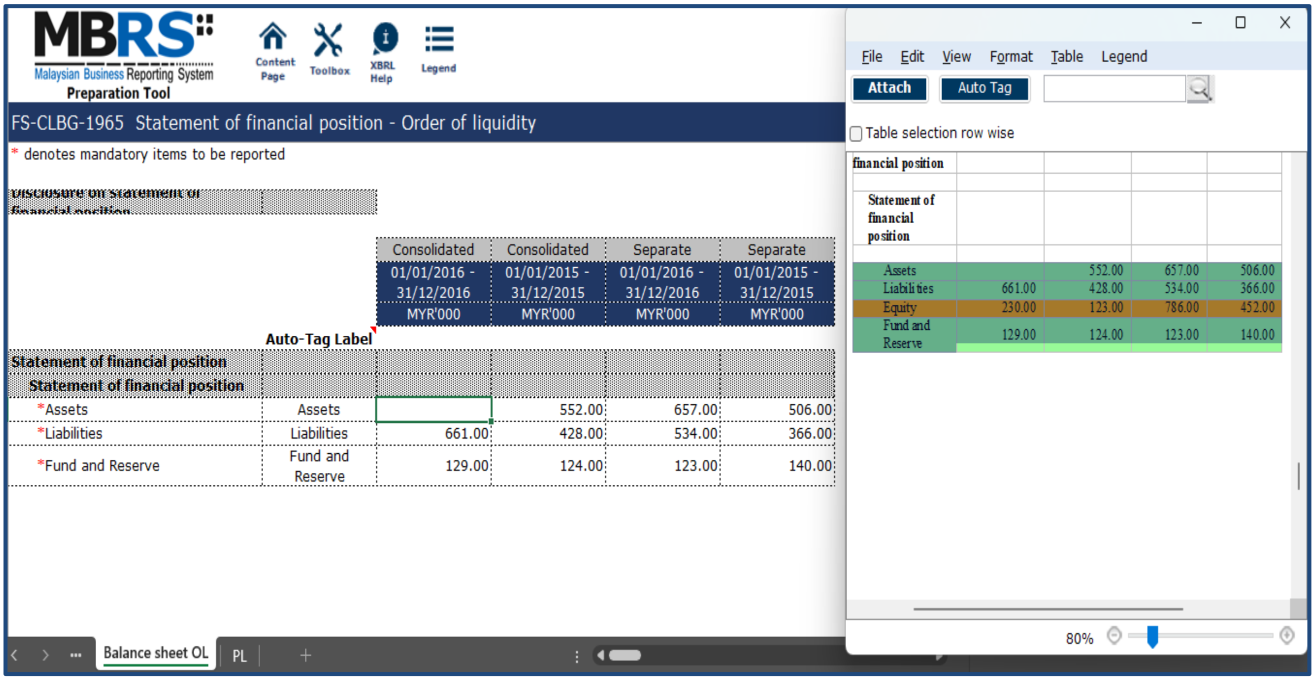


Figure 35

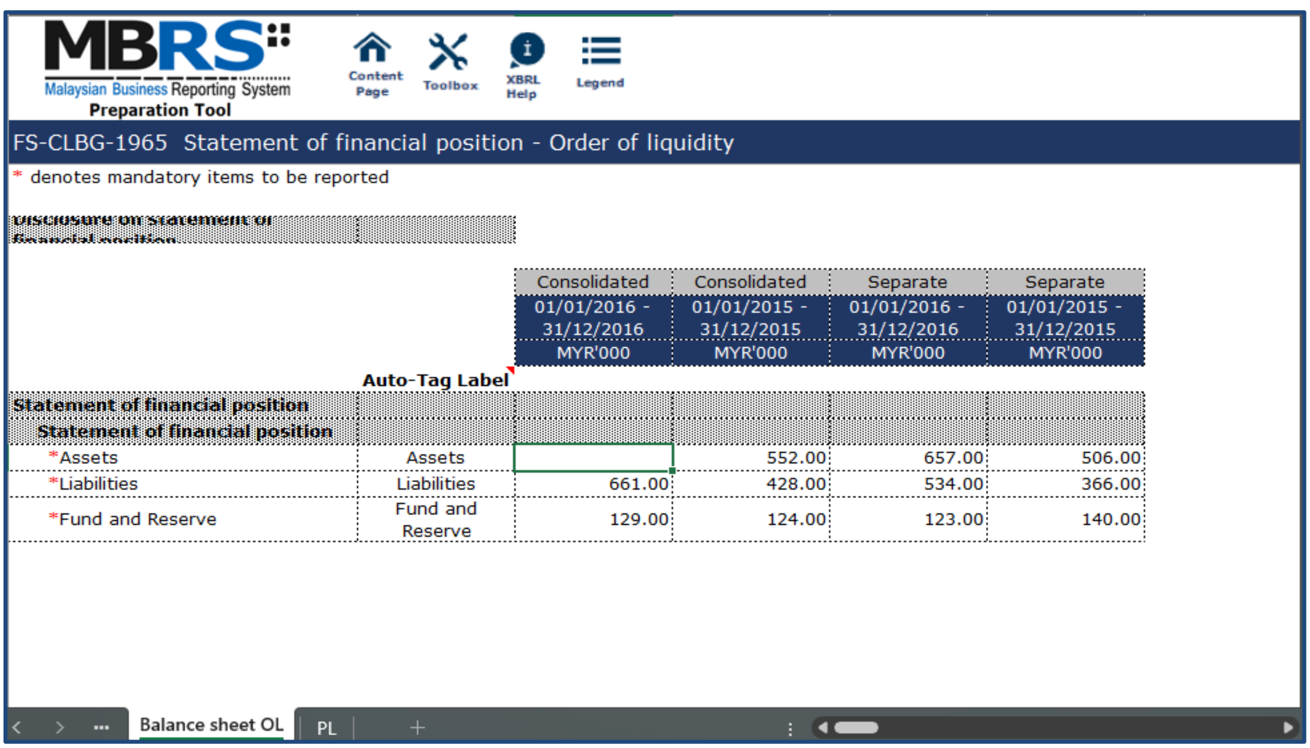


Figure 36

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

6.2.2 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 Toolbox as shown in Figure 37. A window opens up for the user to choose file.

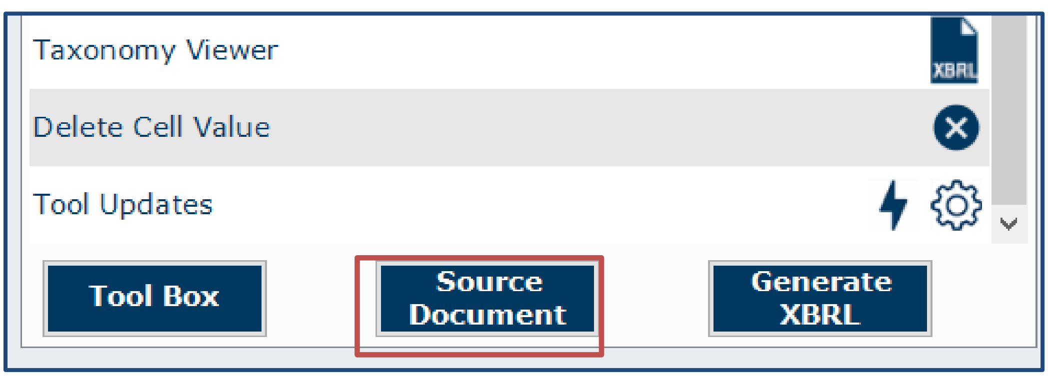


Figure 37

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

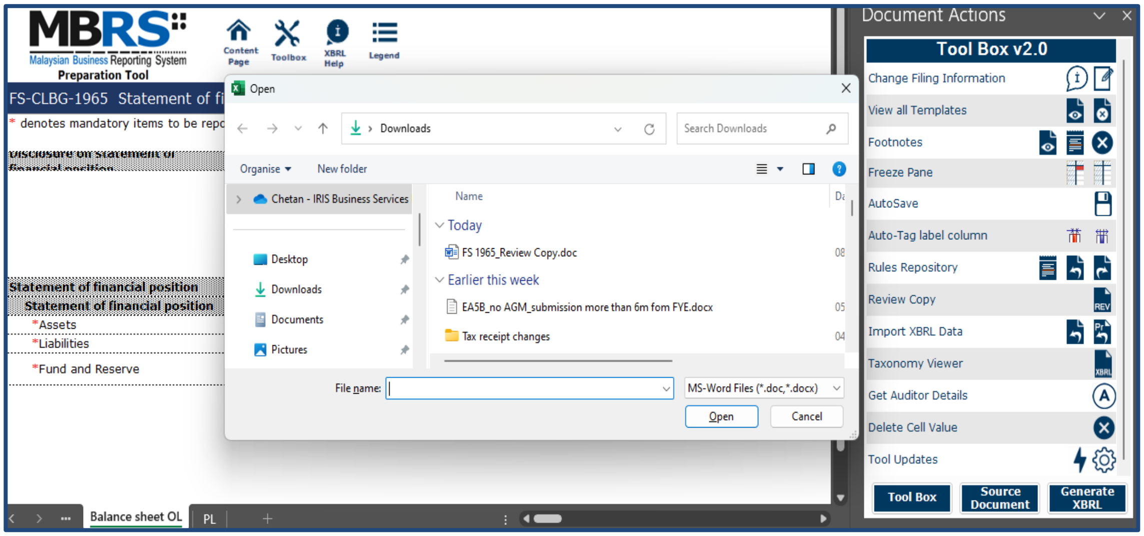


Figure 38

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

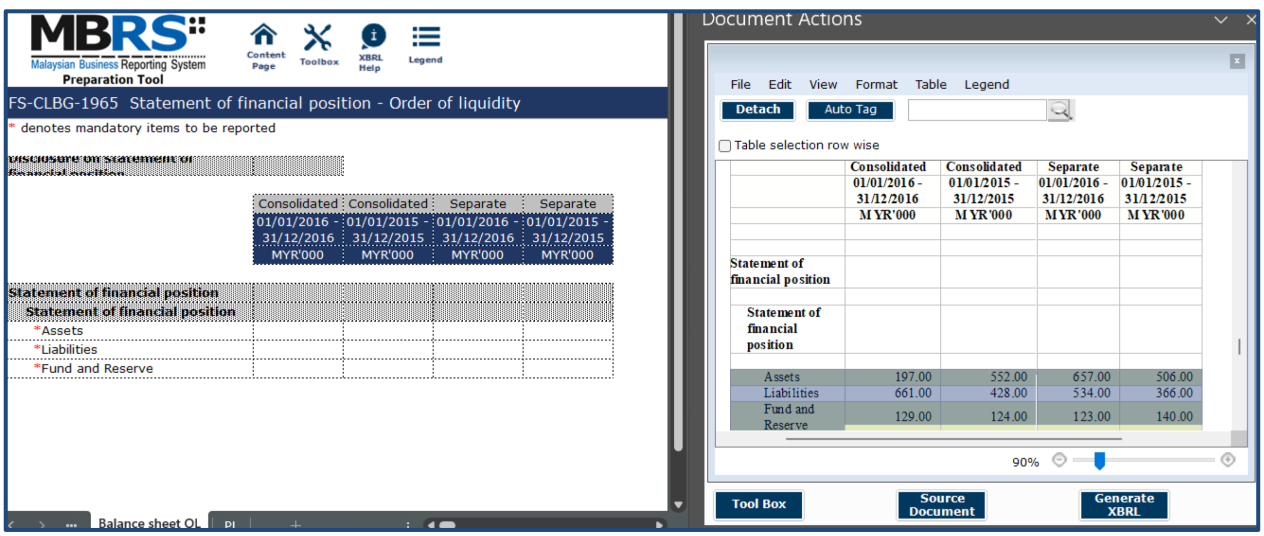


Figure 39

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

5. Click **Auto Tag** on the Source Document window. Only the selected sections of the Source Document and tool template will be processed for Auto Tagging.

Prepare the source document for Auto Tag and drag-and-drop
• The Auto Tag and drag-and-drop (by row) functions require the use of properly formatted tabular data (i.e. using Excel / Word table). Things to avoid include having blank columns within tables, displaying the Company level columns before the Group level columns, displaying the prior year columns before the current year columns. • The number of columns within the Source document should be consistent with the template which you are performing the Auto Tag / drag-and-drop (by row). • Blank rows and merged cells (i.e. data spanning across multiple columns or rows) may cause issues. There may be changes required to the formatting of tables inside the source document, to optimise the results from Auto Tag and drag-and-drop (by row) functions. • The mTool is unable to recognise "tables" created using "tabs" in Word format. Users may consider pasting these "tables" into an excel worksheet. This MS Excel worksheet will then function as the source document for Auto Tag / drag-and-drop (by row). • Any embedded object within the imported source document will be treated as an image by the mTool. Hence, Auto Tag / drag-and-drop will not be possible. As an alternative, you may paste the embedded table into an Excel worksheet. This Excel worksheet will then function as a Source Document for Auto Tag / Drag-and-Drop. • You can directly use the menu functions in the Source Document window to make edits to the Source Document and save. Functions include the ability to insert page breaks, page orientation, view horizontal/vertical rulers and insert/delete table rows and columns.

6.2.3 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.

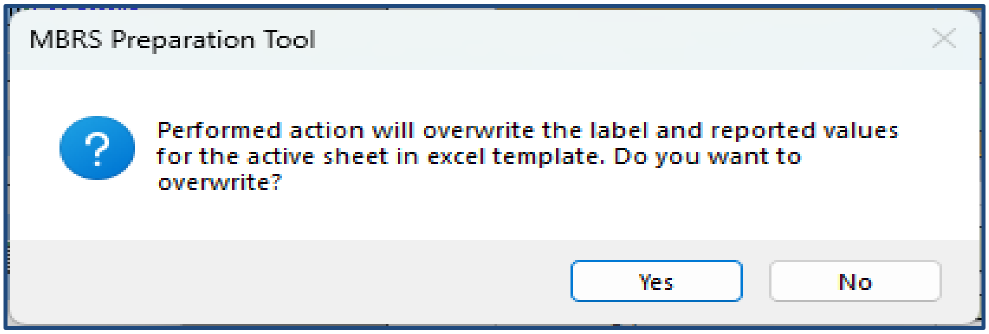


Figure 40

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**

6.3 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.

6.3.1 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.

6.3.2 Drag-and-drop for single row

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

6.3.3 Drag-and-drop for multiple rows

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

6.3.4 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.

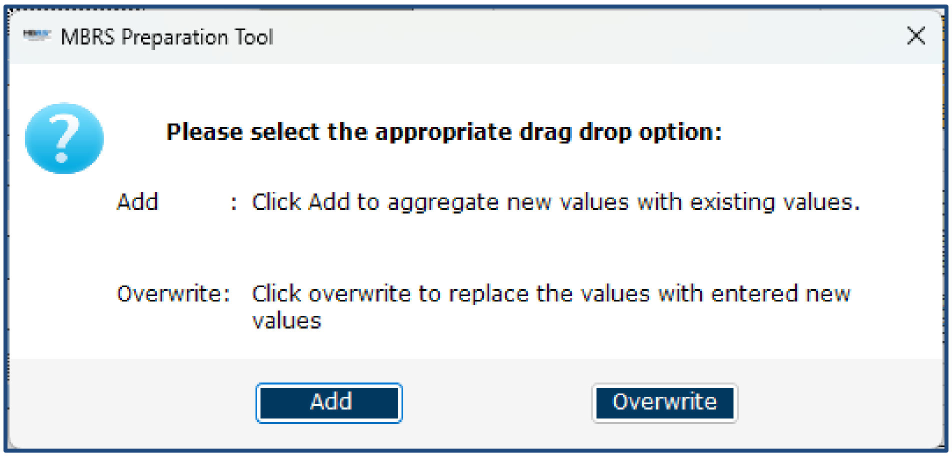
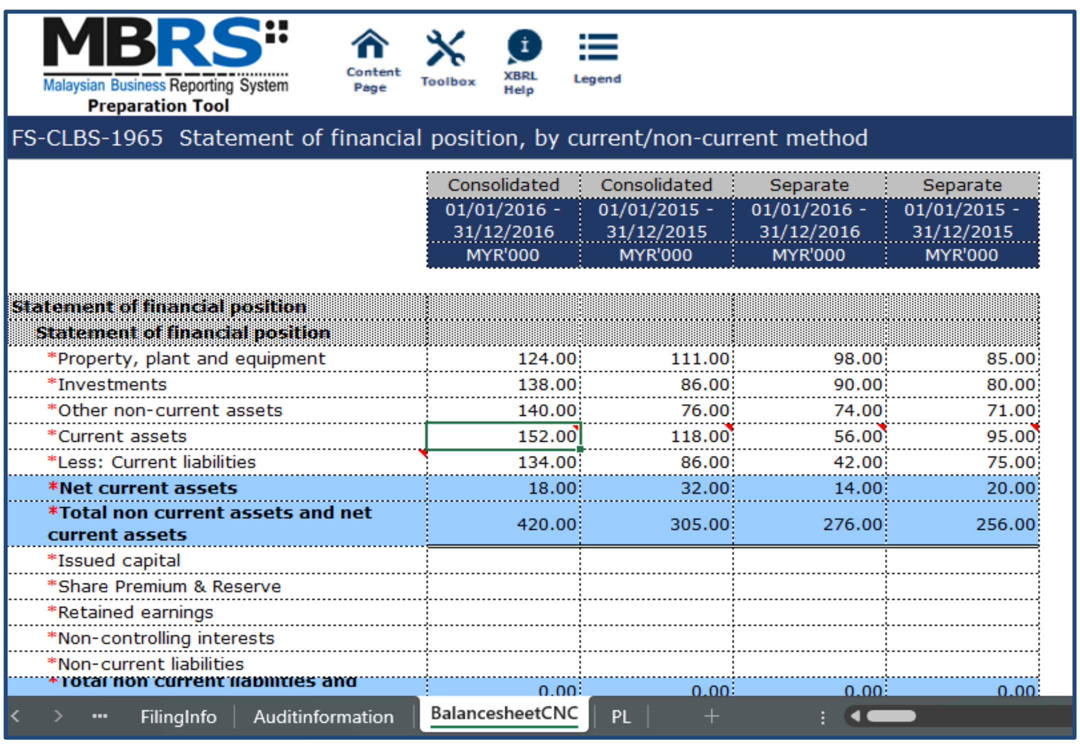


Figure 41

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



	Consolidated 01/01/2016 - 31/12/2016 MYR'000	Consolidated 01/01/2015 - 31/12/2015 MYR'000	Separate 01/01/2016 - 31/12/2016 MYR'000	Separate 01/01/2015 - 31/12/2015 MYR'000
Statement of financial position				
Statement of financial position				
*Property, plant and equipment	124.00	111.00	98.00	85.00
*Investments	138.00	86.00	90.00	80.00
*Other non-current assets	140.00	76.00	74.00	71.00
*Current assets	152.00	118.00	56.00	95.00
*Less: Current liabilities	134.00	86.00	42.00	75.00
***Net current assets**	18.00	32.00	14.00	20.00
***Total non current assets and net current assets**	420.00	305.00	276.00	256.00
*Issued capital				
*Share Premium & Reserve				
*Retained earnings				
*Non-controlling interests				
*Non-current liabilities				
***Total non current liabilities and**	0.00	0.00	0.00	0.00

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: 2016: Current assets [152,000] = Net current assets [9,000] + Current assets [143,000].*
- *Users can also create footnote manually using the Toolbox. Please refer to <u>section7.5</u> for adding footnotes manually.*

6.3.5 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 Toolbox. Please refer to <u>section6.3</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.*

6.4 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 Toolbox as shown in Figure 43.

Figure 43

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

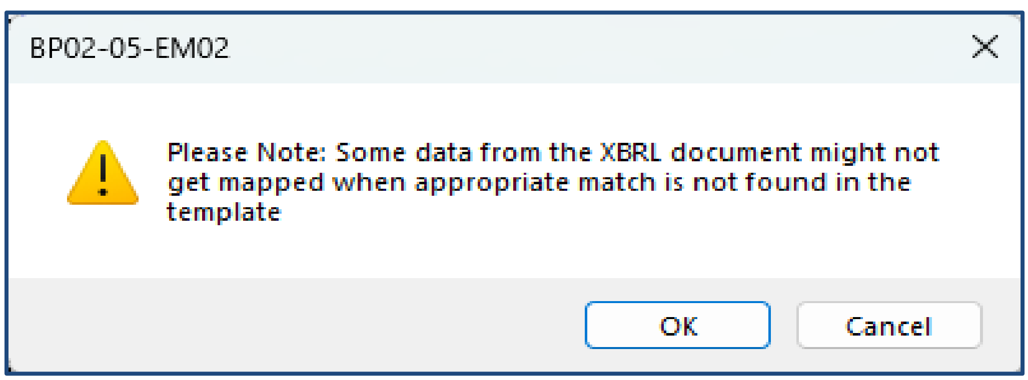


Figure 44

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

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

6.5 Manual entry

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

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

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

Table 2

7 Validate and Save XBRL file

7.1 Validate

Before submission to SSM, the information in the MBRS template for Financial Statements 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 Financial Statements 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 45.

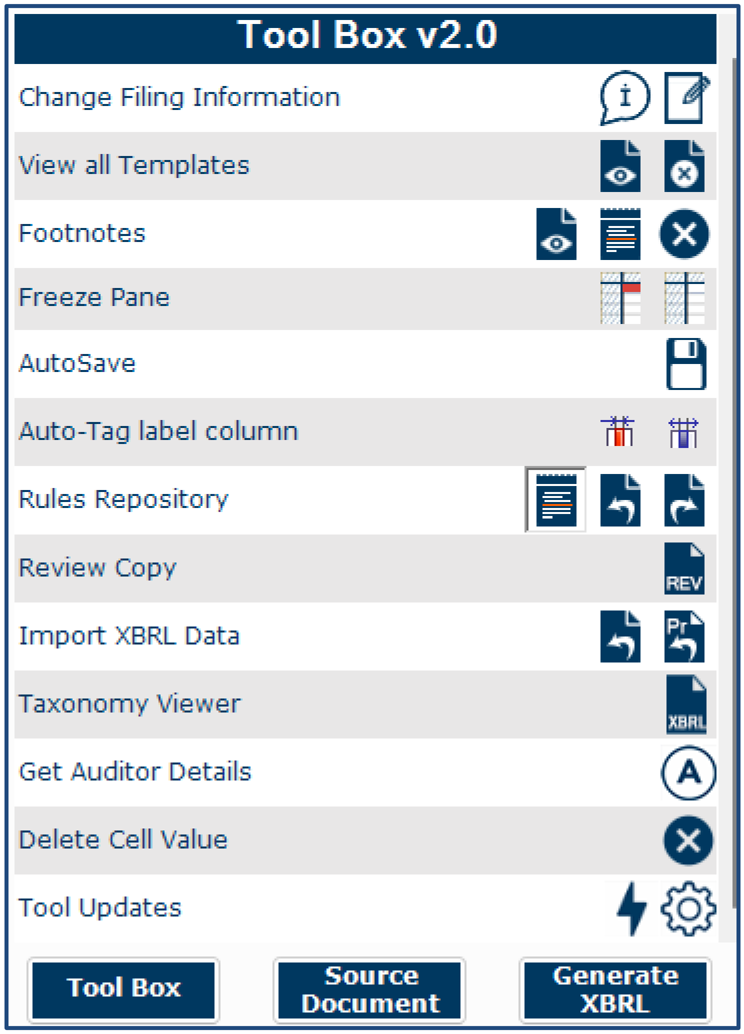


Figure 45

2. Error messages are shown in red texts in the validation window in Figure 46

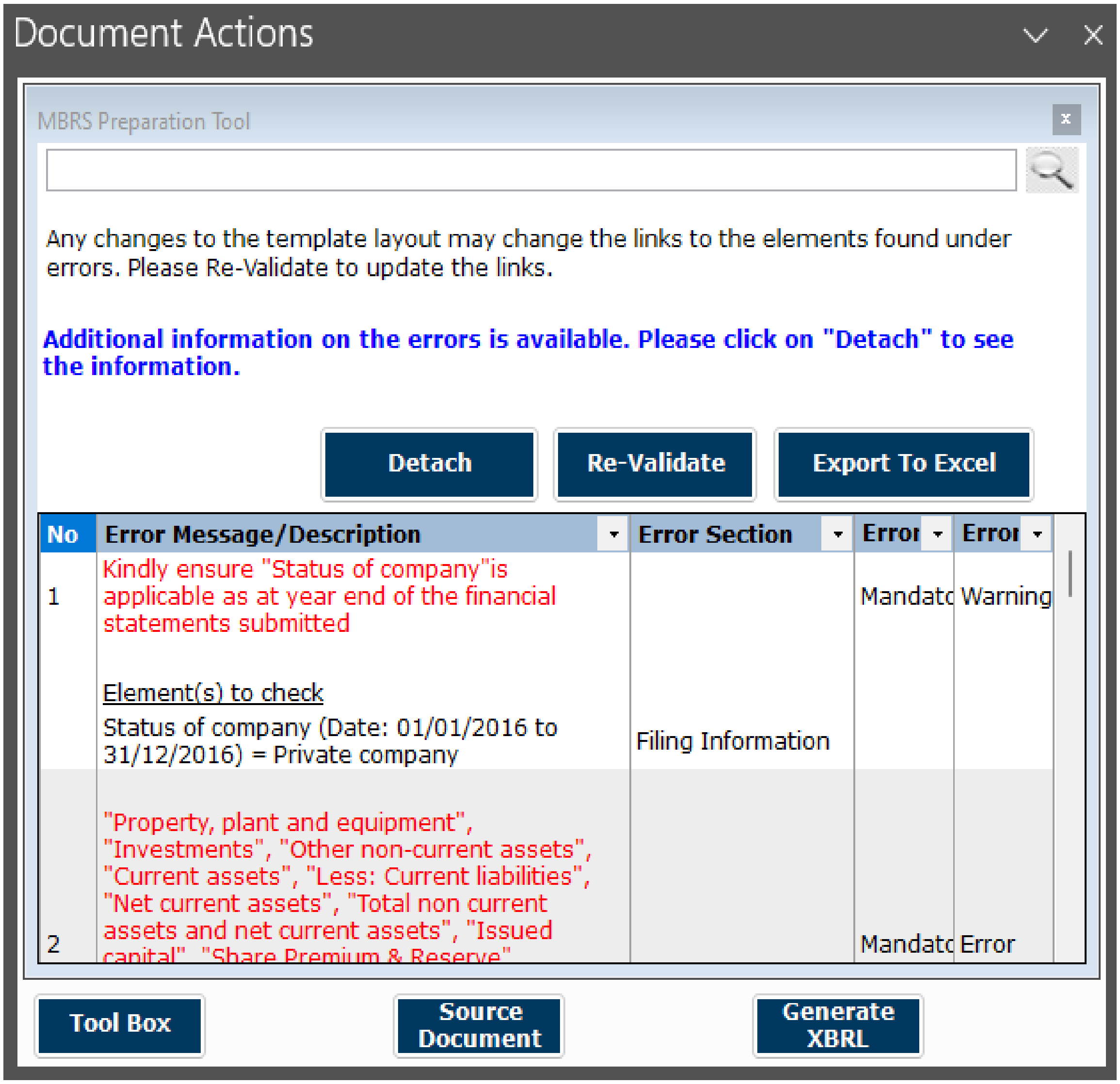


Figure 46

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/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".

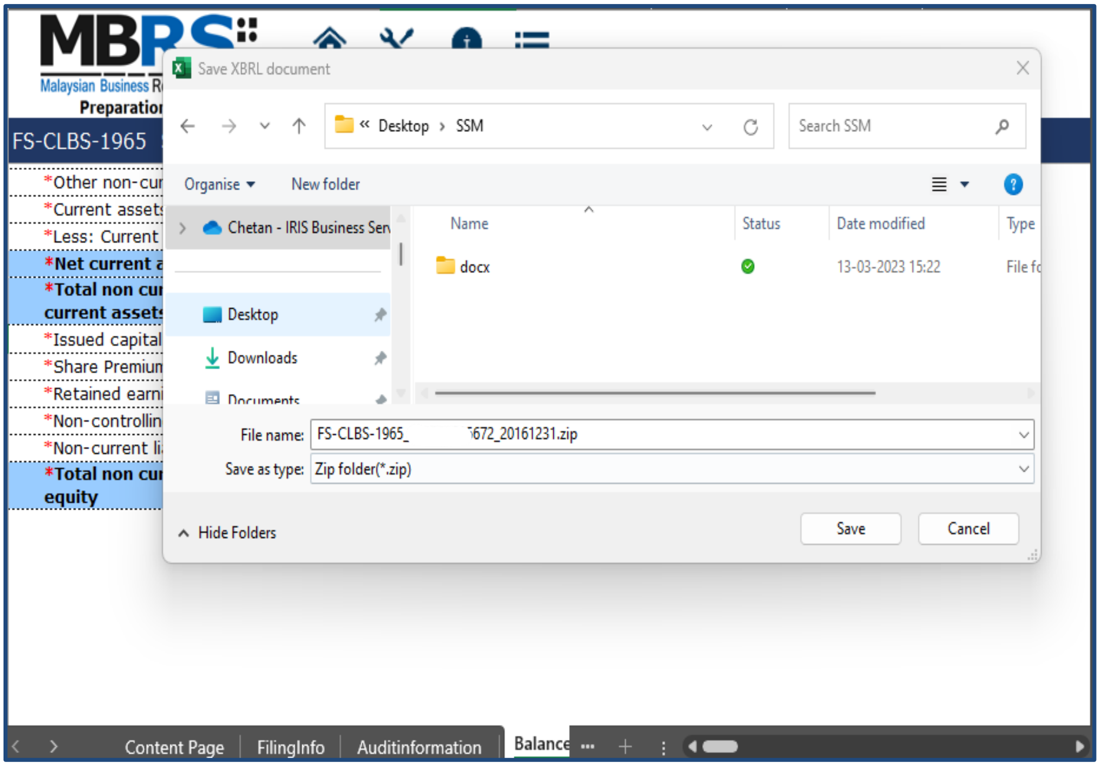


Figure 47

7.2 Save XBRL file

7.2.1 Save Review Copy

Using the preparation tool, User 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 Toolbox as shown in Figure 48.

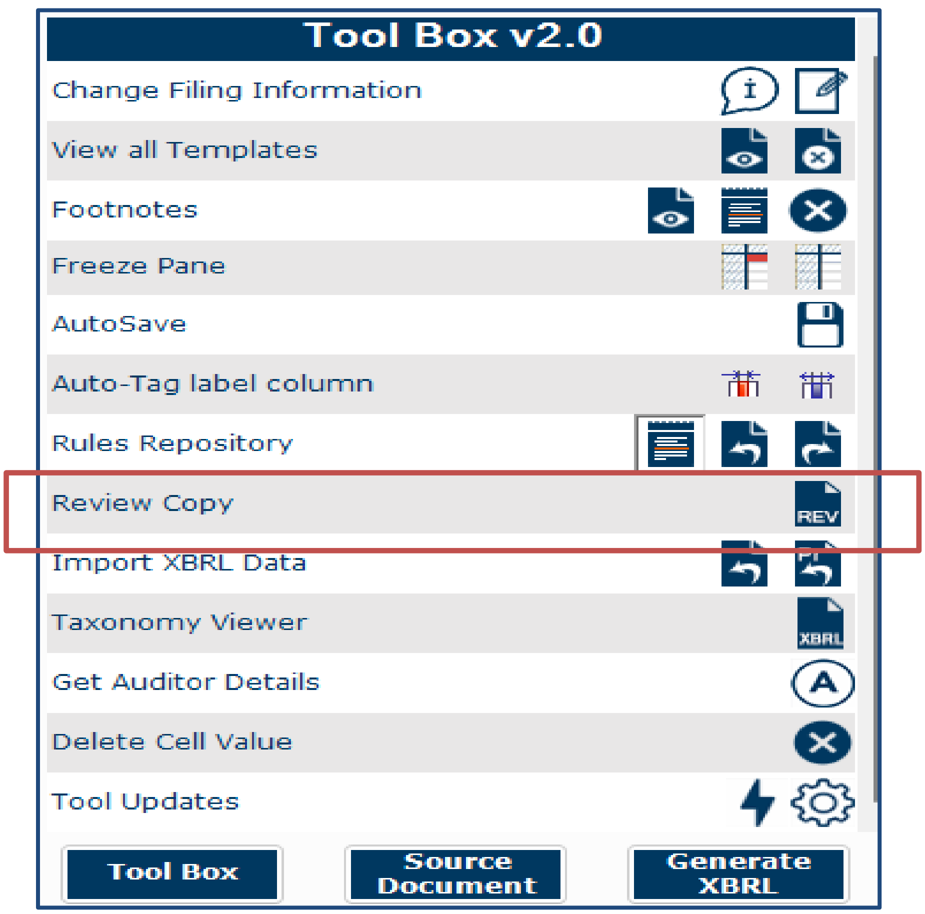


Figure 48

2. **Save File as** Word document as shown in Figure 49.

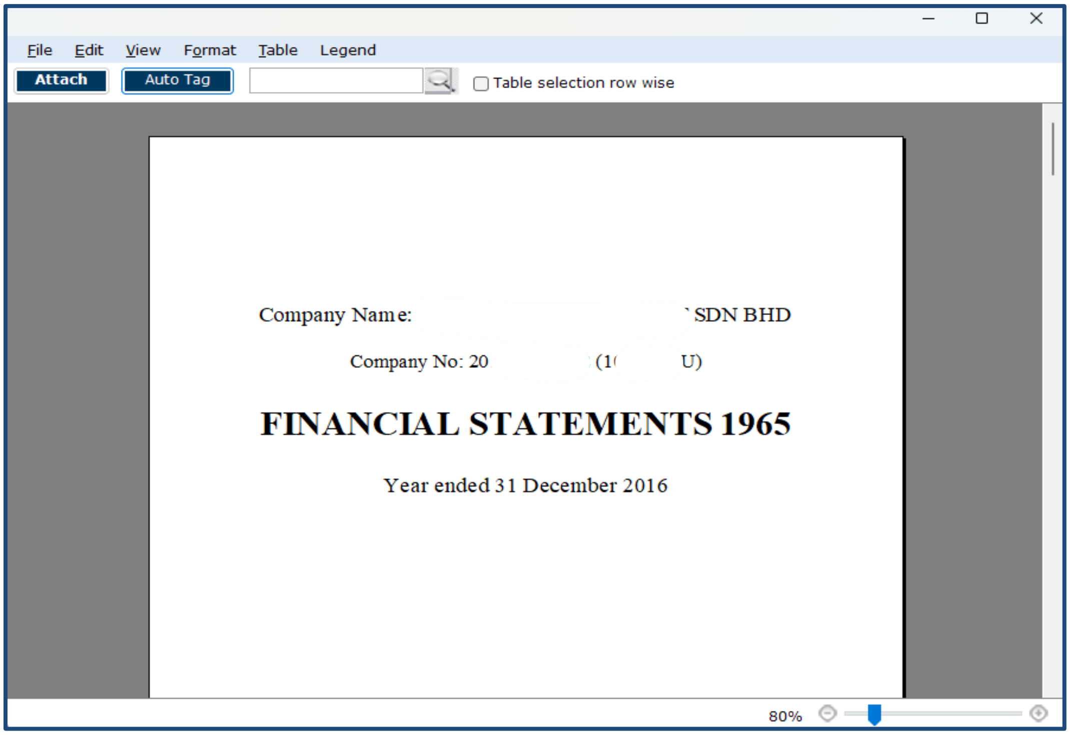


Figure 49

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

Footnotes are shown on the human readable output at the bottom of the page for the corresponding line item.

7.2.2 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 **Generate XBRL** on the Toolbox as shown in Figure 50.

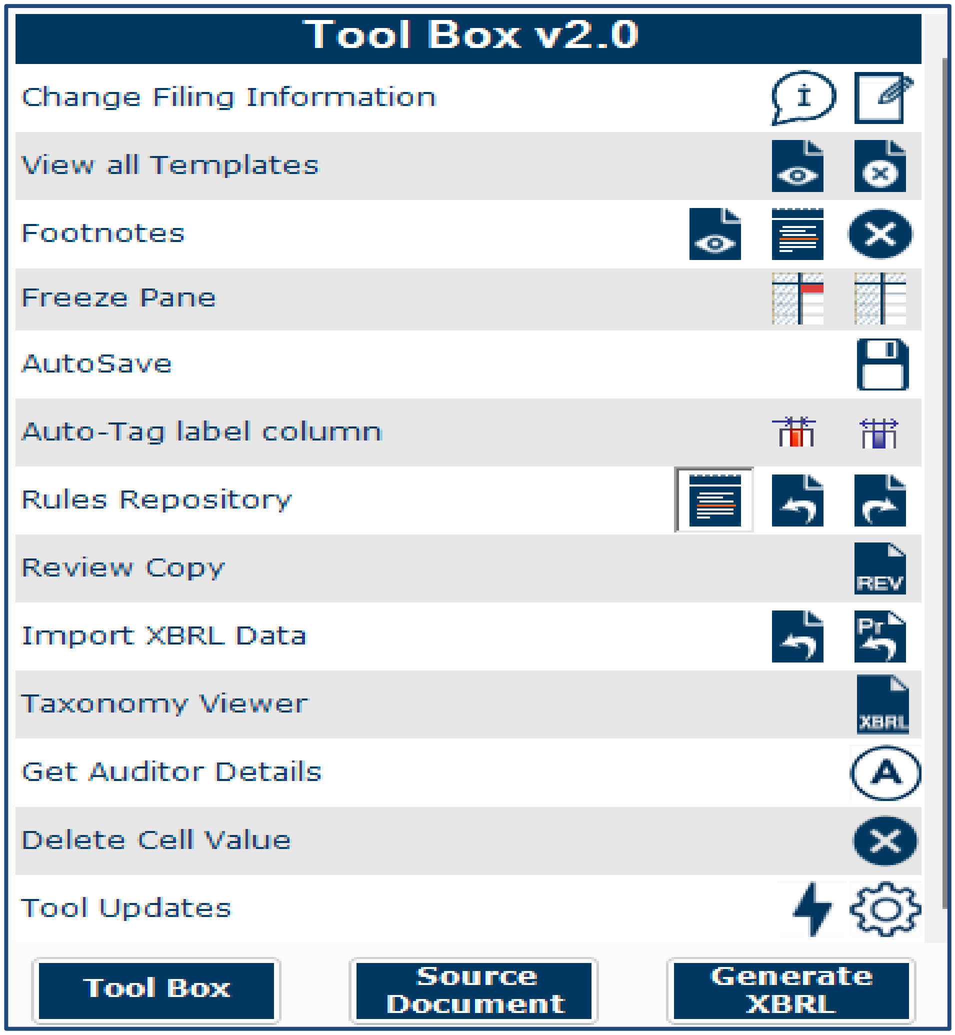


Figure 50

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 49. You will need to resolve these fundamental XBRL errors before the XBRL file can be saved as shown in Figure 51.

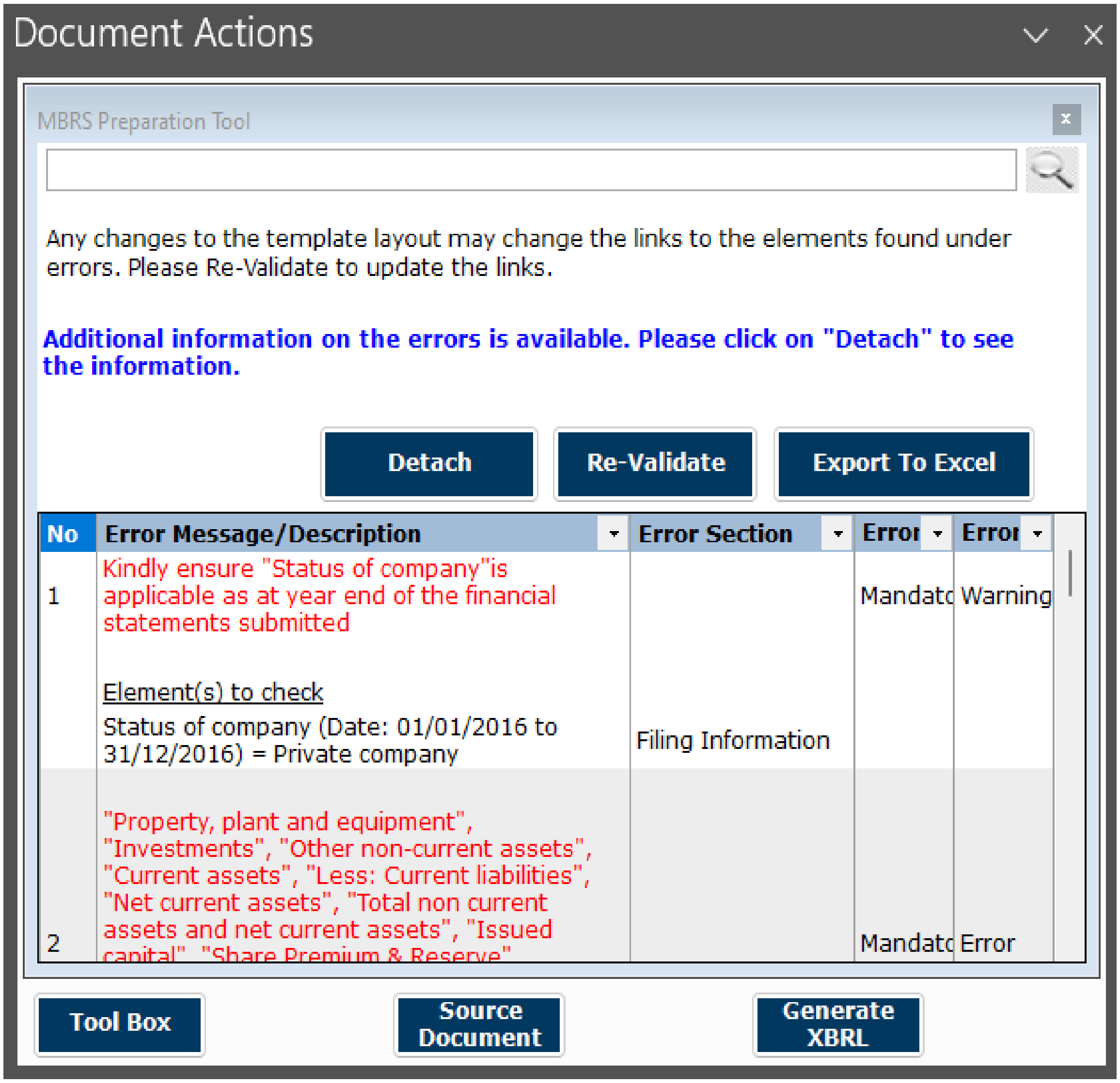


Figure 51

3. If there are no fundamental XBRL errors, you can click **Save XBRL file** in the window. A browser window will open for you to save XBRL Financial Statements as shown in Figure 52.

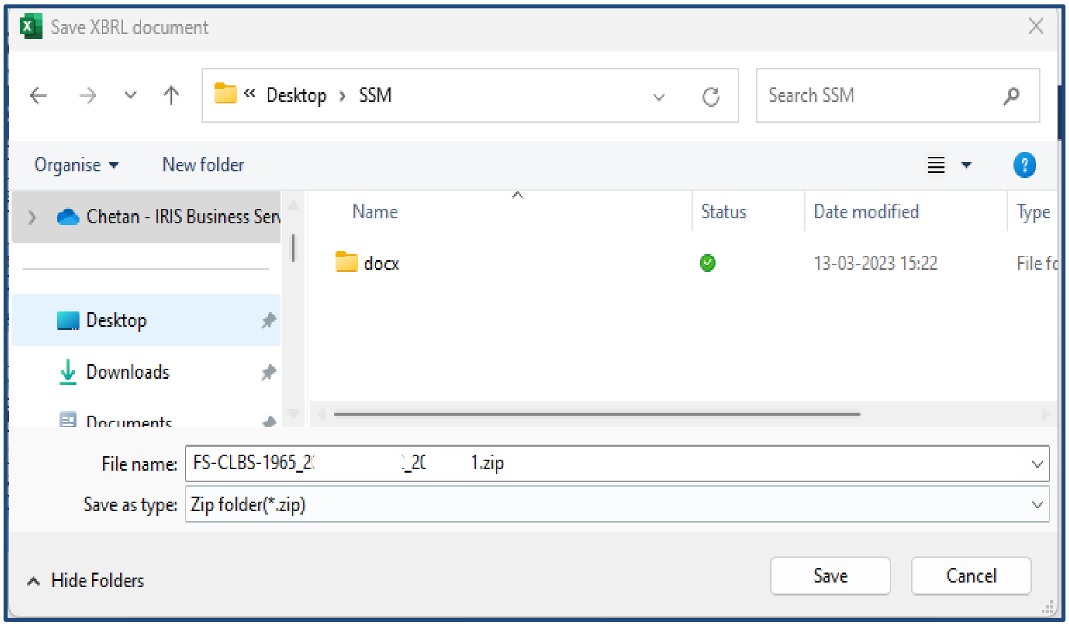


Figure 52

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

8 Toolbox Functions and Features

The Toolbox in the mTool has different functions and features, which allow user to customize the templates, fill in the MBRS templates and generate XBRL files. Below shows what the Toolbox looks like in Figure 53.

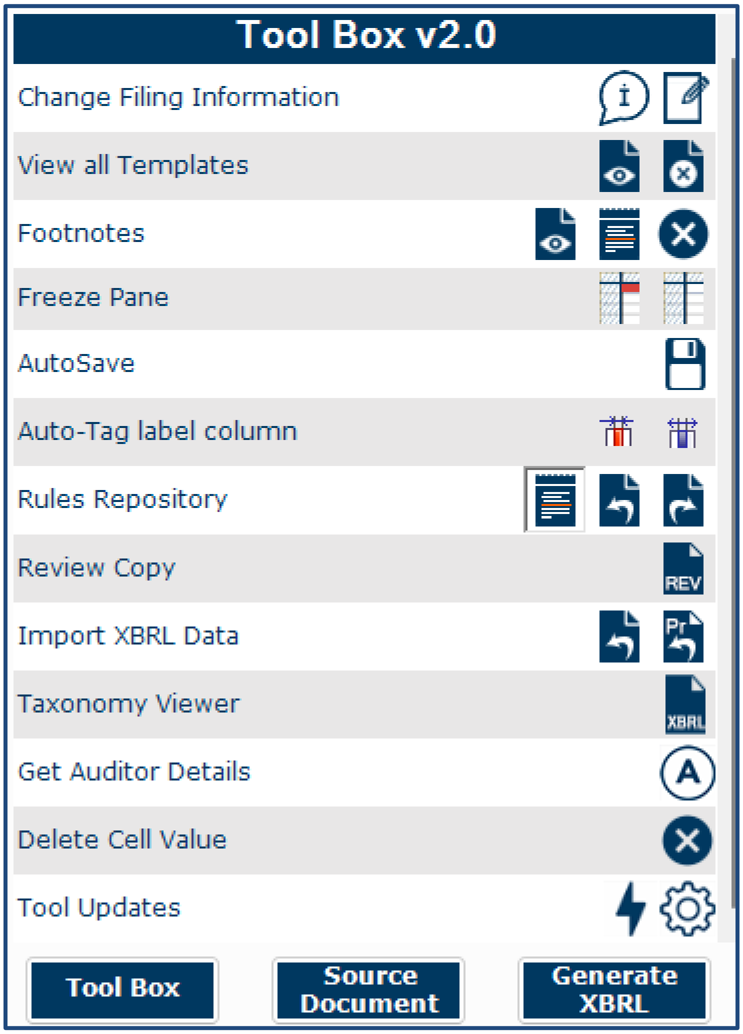


Figure 53

Functions in the upper panel:

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

b) **View All Templates:** View or clear all data on selected template.

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) **Auto-Tag label column:** Show or hide Auto-Tag labels.

g) **Rules repository:** View, import or export the rule repository.

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

i) **Import XBRL data:** Import previously saved XBRL files into the preparation tool to pre-populate prior year numbers onto the MBRS templates.

j) **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.

k) **Get Auditor Details:** To get fetch the audit details.

l) **Tool Updates:** Check of tool updated and Configure proxy settings.

m) **Delete Cell Value:** Delete or clear all data on selected template.

Functions in the lower panel:

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

b) **Source Document:** The Source document button allows you to load the source document into the preparation tool. Auto Tag and drag-and-drop can only be done after the source document is loaded.

c) **Generate XBRL:** Use this button to start validating XBRL Financial Statements and generate XBRL file.

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 Source Document

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

Please refer to *section 6.1* to see more details on importing a Source Document.

8.3 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.

8.4 Template

8.4.1 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 54.

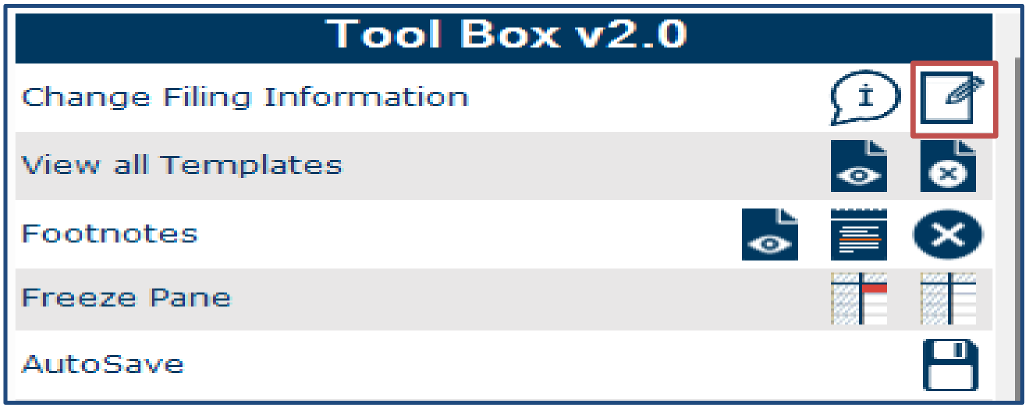


Figure 54

8.4.2 View templates

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

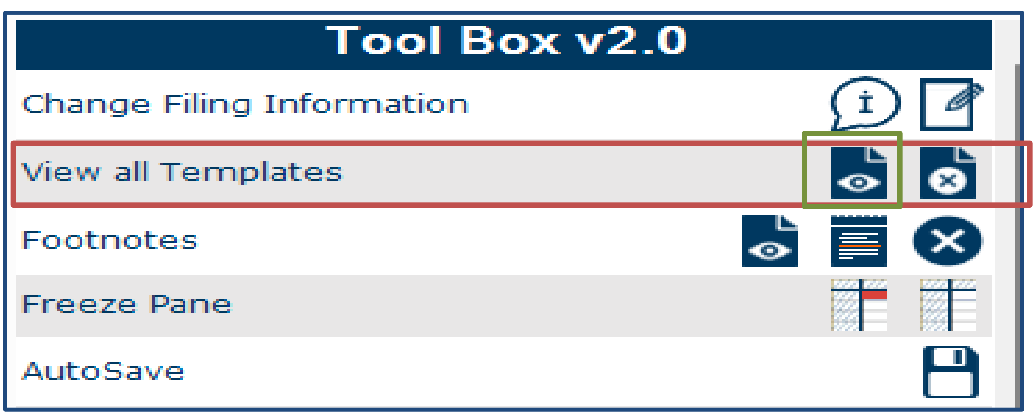


Figure 55

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

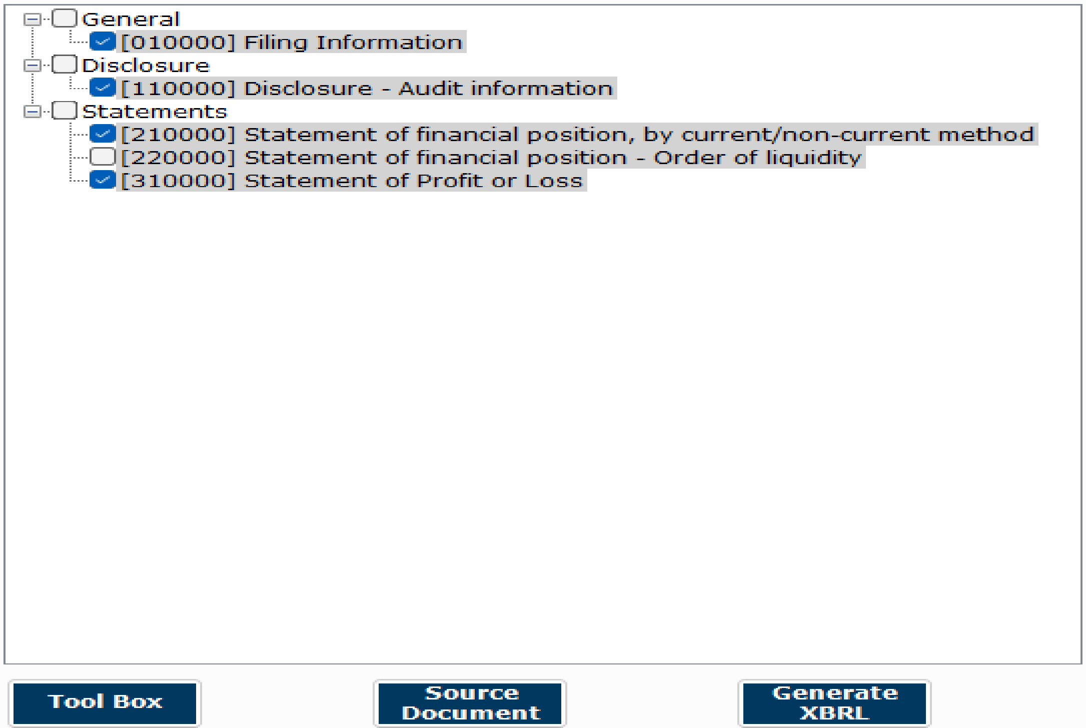


Figure 56

8.4.3 Clear template data

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

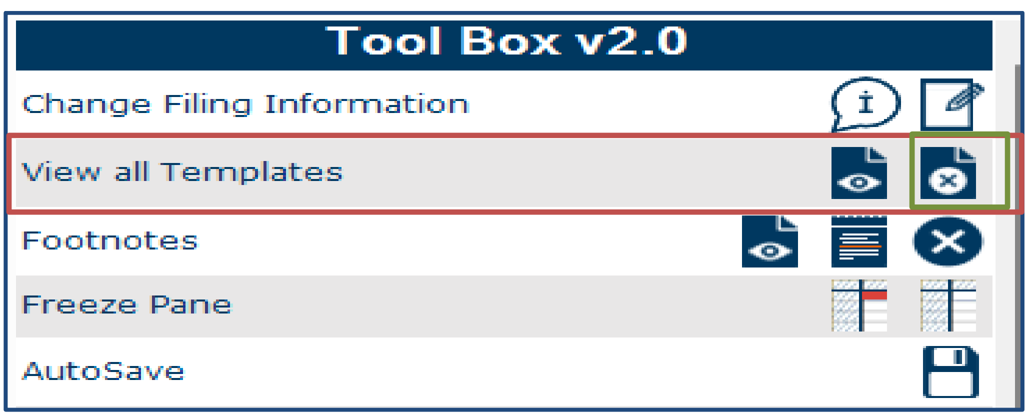


Figure 57

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

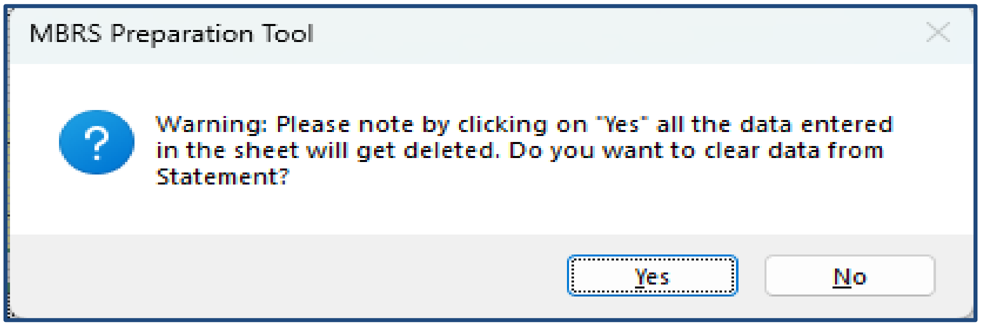


Figure 58

8.5 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.

8.5.1 Create

1. Select cell in which numeric value has been entered.
2. Click **Create/View/Edit Footnotes** on the Toolbox as shown in Figure 59.

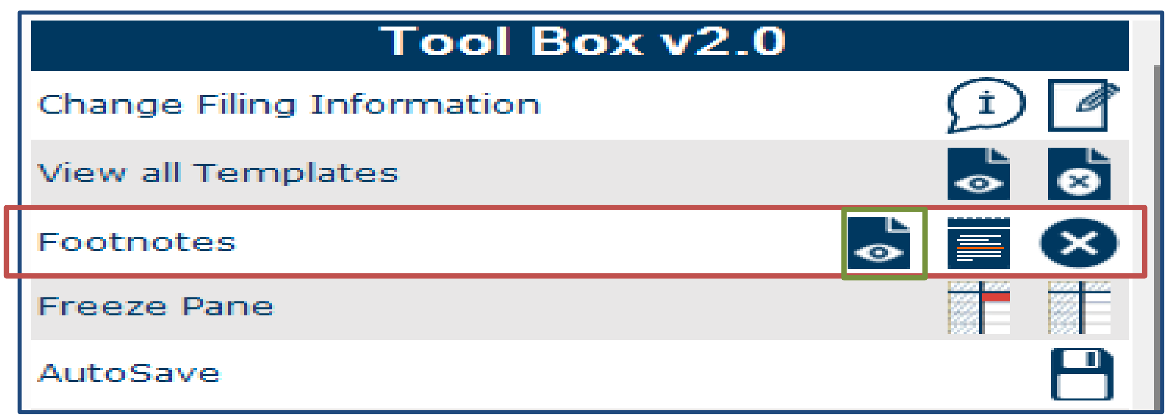


Figure 59

3. A text editor will show for you to create/view/edit footnote as shown in Figure 60.

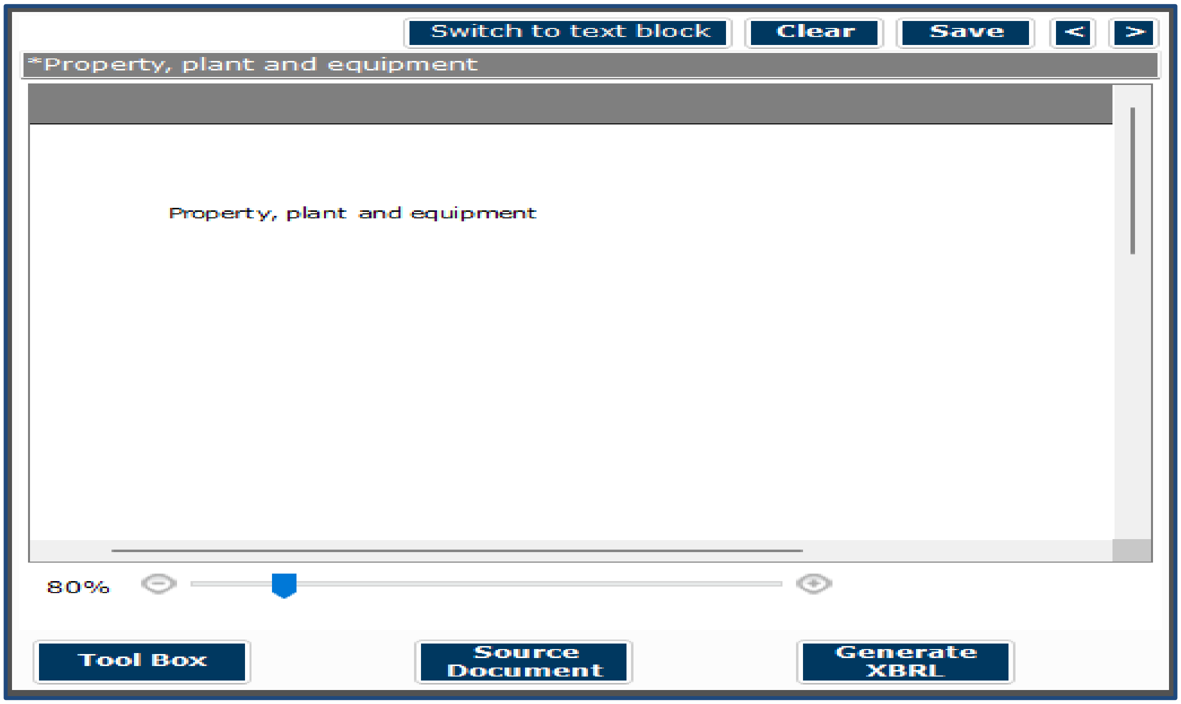


Figure 60

4. Type the footnote. Save and close the text editor.

5. Footnote will be assigned to the selected cell as shown in Figure 60.

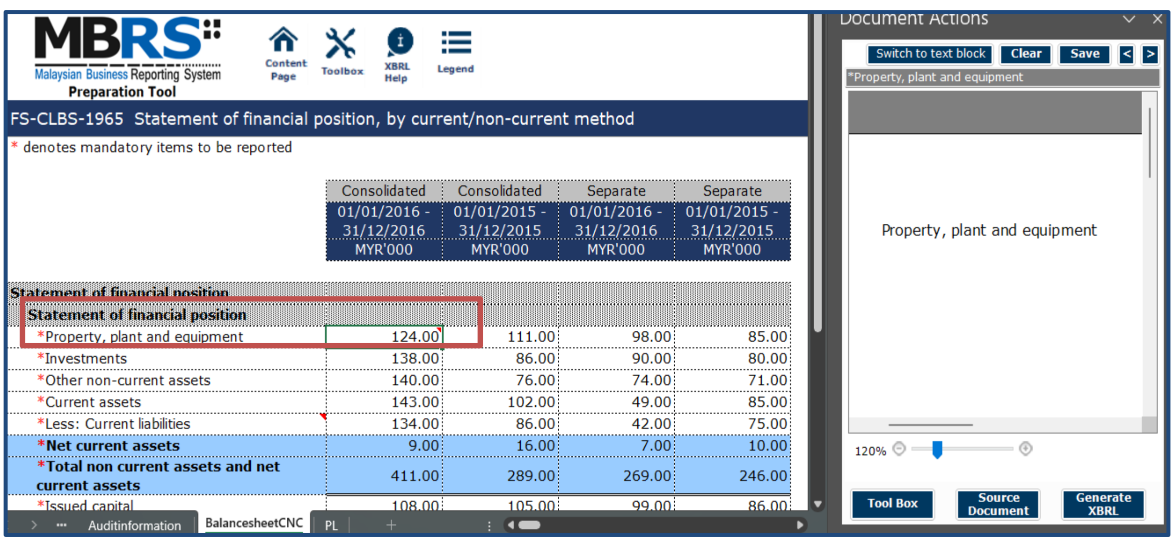


Figure 61

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

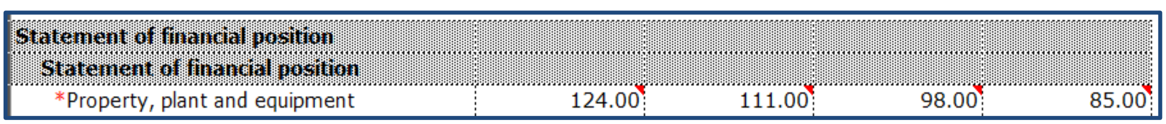
8.5.2 View/edit footnote

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

   You can also view and edit the footnotes in the preview pane. Please refer to *section 8.5* for more details.

8.5.3 Delete selected footnote

1. Select number cell(s) in which footnote has been assigned as shown in Figure 62.



Statement of financial position				
Statement of financial position				
*Property, plant and equipment	124.00	111.00	98.00	85.00

Figure 62

2. Click **Delete Selected Footnotes** on the Toolbox as shown in Figure 63.

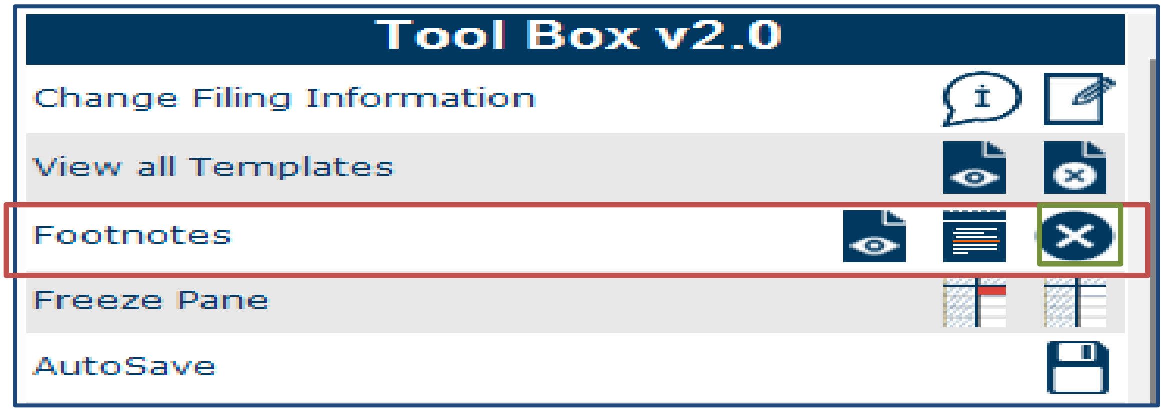


Figure 63

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

8.6 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 64.

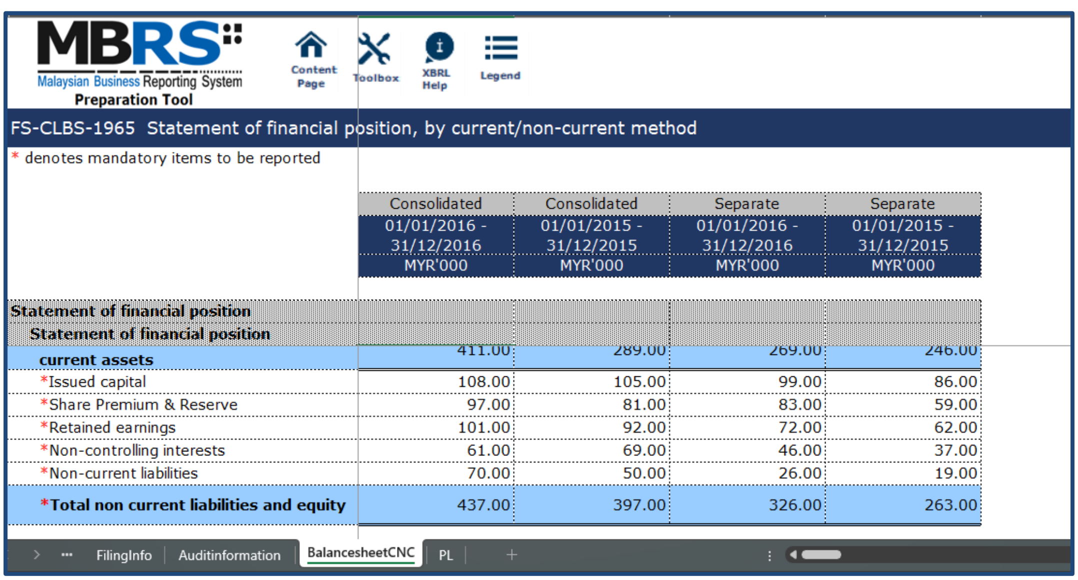


Figure 64

2. Click on **Freeze Pane** as shown in Figure 65.

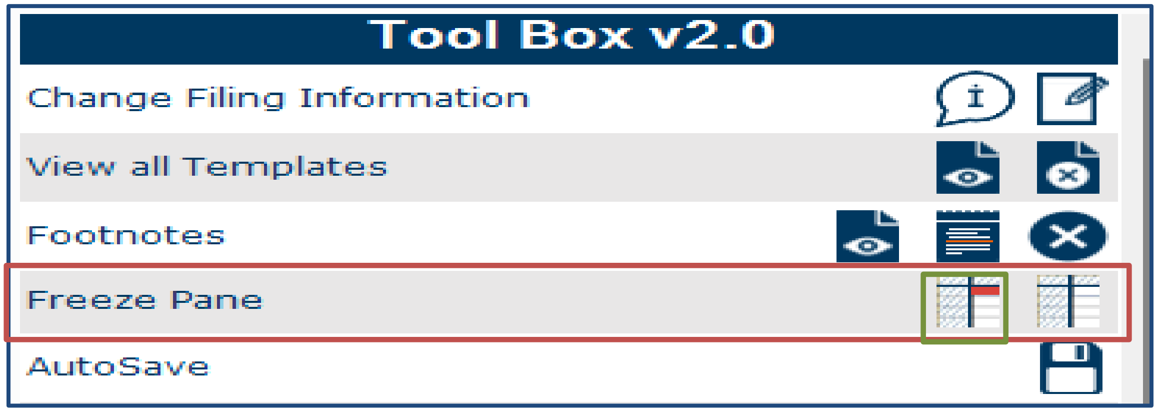


Figure 65

3. Freeze Pane will apply on the templates.

4. Click **Unfreeze Pane** as shown in Figure 66, and you can unfreeze pane.

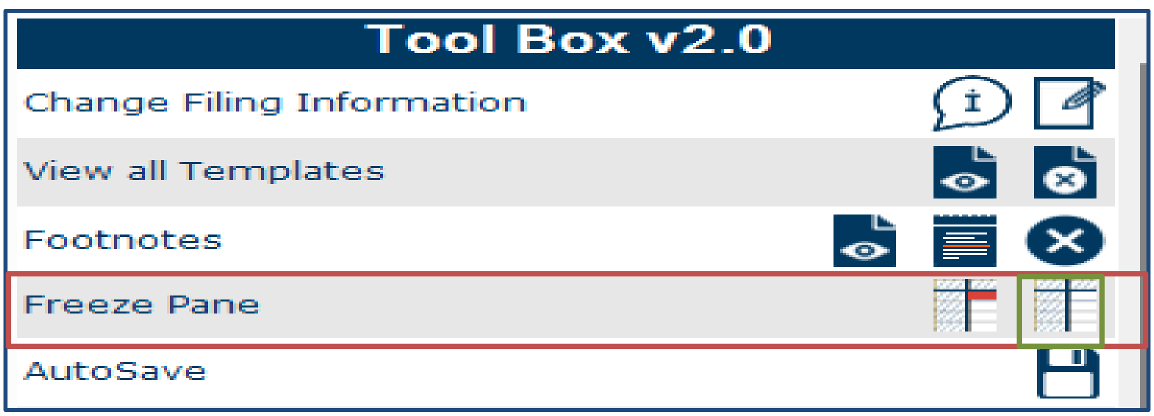


Figure 66

8.7 Auto Save

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

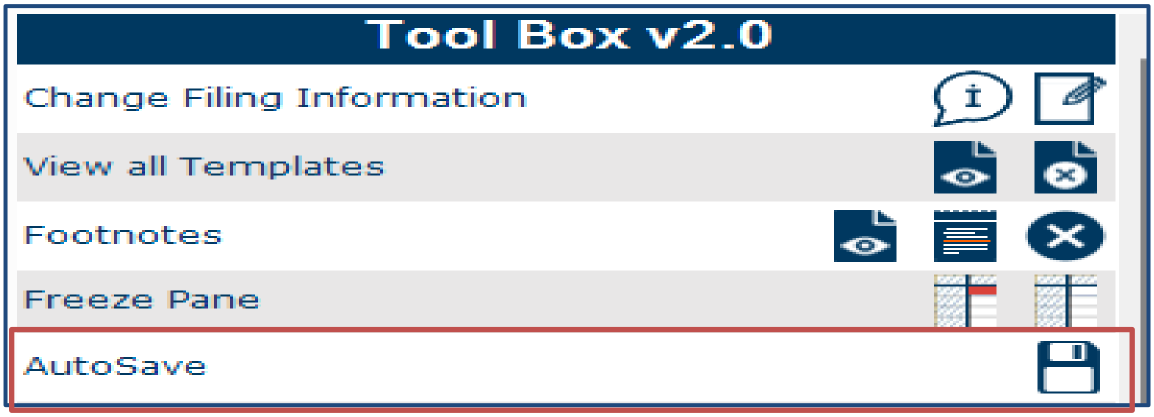


Figure 67

1. Select/unselect the check box in Figure 68 to enable/disable Auto Save.

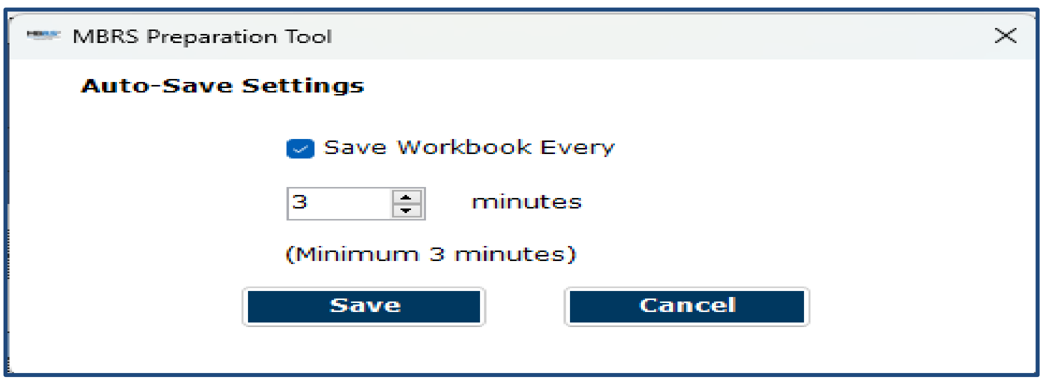


Figure 68

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

8.8 Auto tag label column

8.8.1 Show

1. Click **Show** Company label column on toolbox as shown in Figure 69.

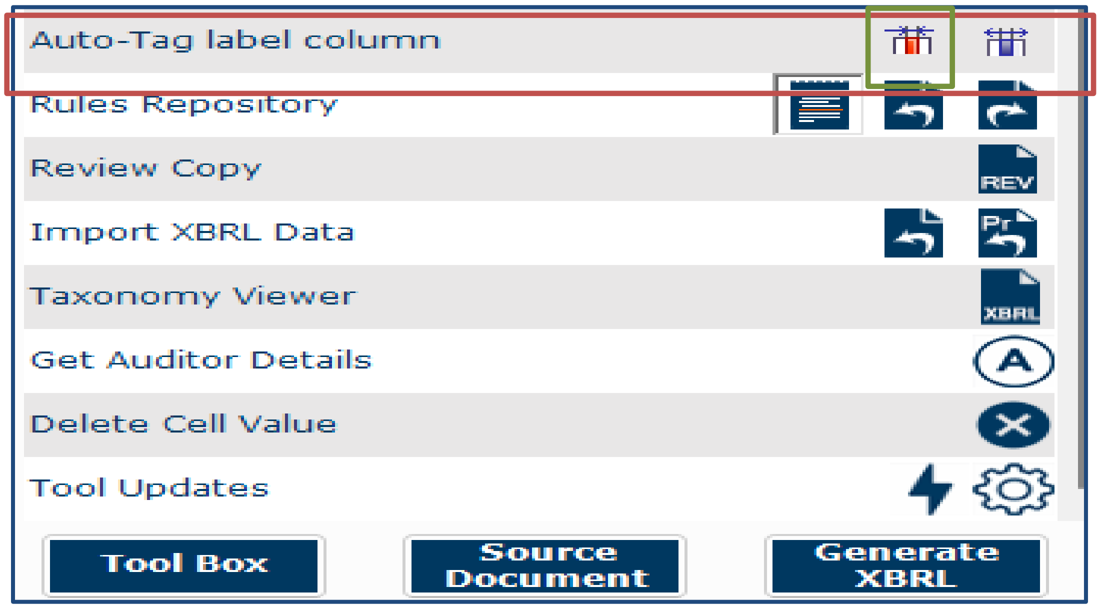
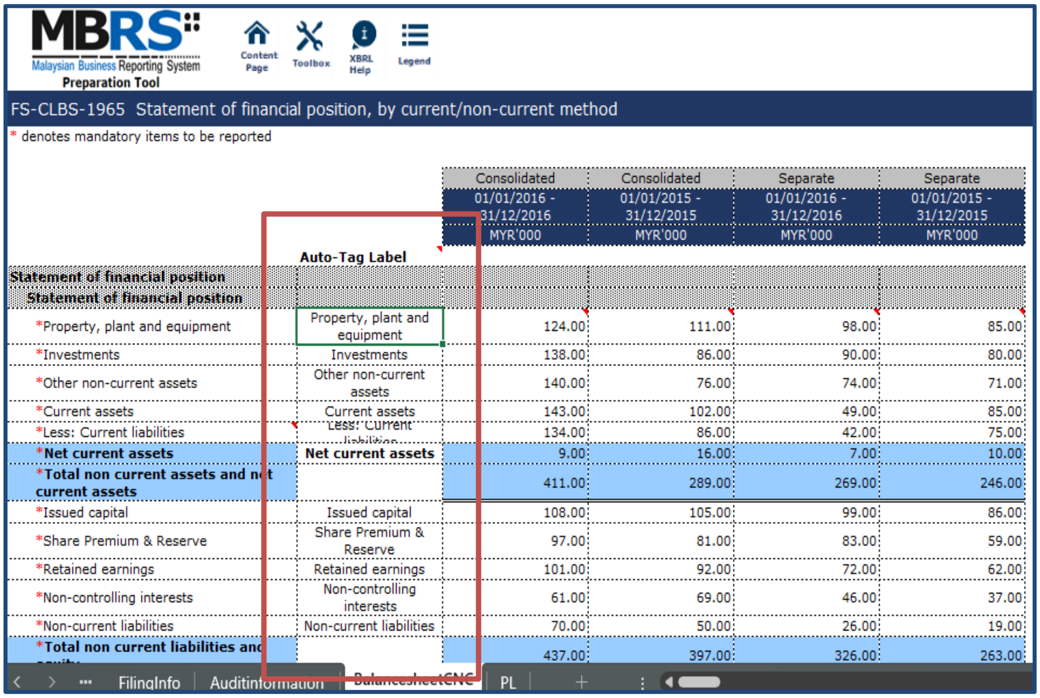


Figure 69

2. Company label column will be displayed on the template as shown in Figure 70.



	Auto-Tag Label	Consolidated 01/01/2016 - 31/12/2016 MYR'000	Consolidated 01/01/2015 - 31/12/2015 MYR'000	Separate 01/01/2016 - 31/12/2016 MYR'000	Separate 01/01/2015 - 31/12/2015 MYR'000
Statement of financial position					
Statement of financial position					
*Property, plant and equipment	Property, plant and equipment	124.00	111.00	98.00	85.00
*Investments	Investments	138.00	86.00	90.00	80.00
*Other non-current assets	Other non-current assets	140.00	76.00	74.00	71.00
*Current assets	Current assets	143.00	102.00	49.00	85.00
*Less: Current liabilities	Less: Current liabilities	134.00	86.00	42.00	75.00
***Net current assets**	**Net current assets**	9.00	16.00	7.00	10.00
***Total non current assets and net current assets**		411.00	289.00	269.00	246.00
*Issued capital	Issued capital	108.00	105.00	99.00	86.00
*Share Premium & Reserve	Share Premium & Reserve	97.00	81.00	83.00	59.00
*Retained earnings	Retained earnings	101.00	92.00	72.00	62.00
*Non-controlling interests	Non-controlling interests	61.00	69.00	46.00	37.00
*Non-current liabilities	Non-current liabilities	70.00	50.00	26.00	19.00
***Total non current liabilities and**		437.00	397.00	326.00	263.00

Figure 70

8.8.2 Hide

1. Click **Hide** Company label column on toolbox as shown in Figure 71.

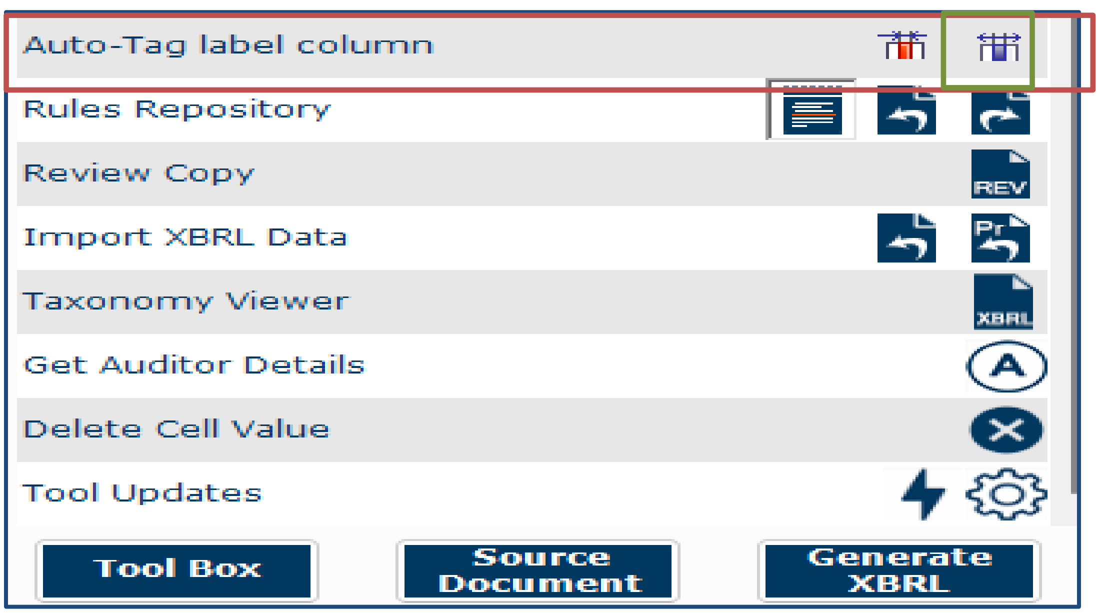
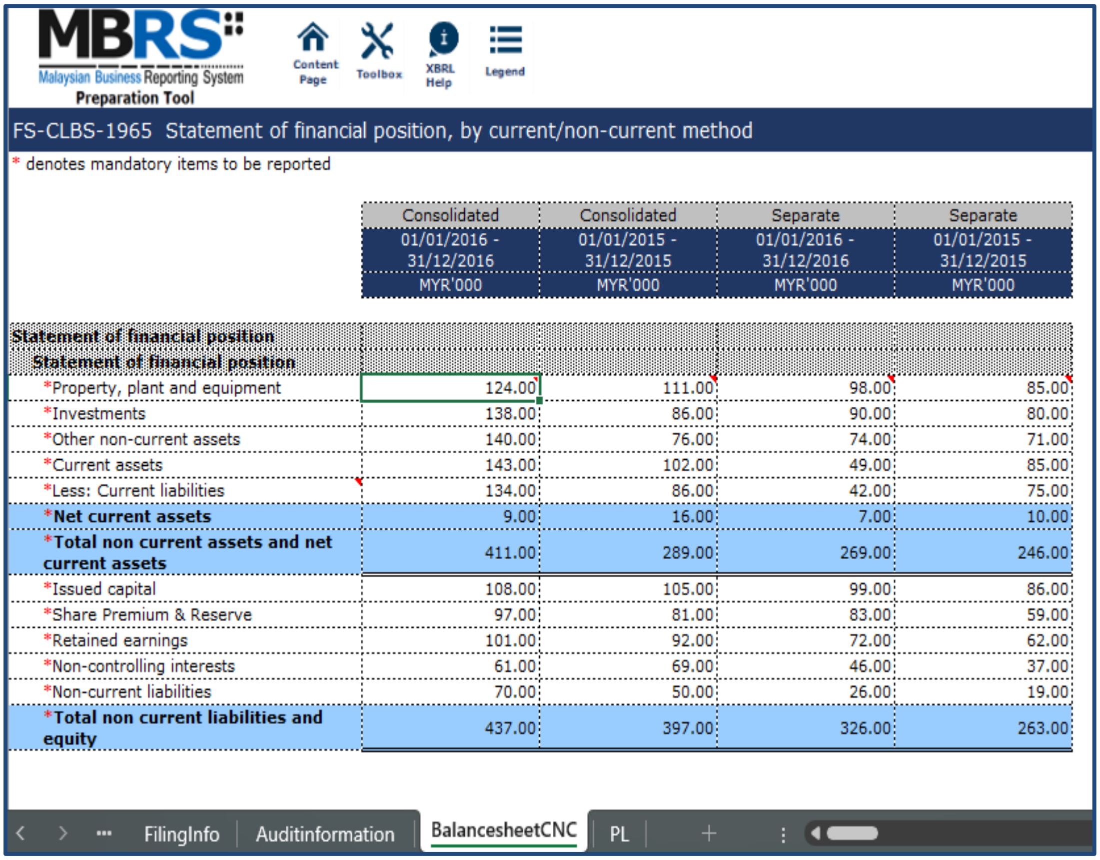


Figure 71

2. Company label column will be hidden from the template as shown in Figure 72.



	Consolidated 01/01/2016 - 31/12/2016 MYR'000	Consolidated 01/01/2015 - 31/12/2015 MYR'000	Separate 01/01/2016 - 31/12/2016 MYR'000	Separate 01/01/2015 - 31/12/2015 MYR'000
Statement of financial position				
Statement of financial position				
*Property, plant and equipment	124.00	111.00	98.00	85.00
*Investments	138.00	86.00	90.00	80.00
*Other non-current assets	140.00	76.00	74.00	71.00
*Current assets	143.00	102.00	49.00	85.00
*Less: Current liabilities	134.00	86.00	42.00	75.00
***Net current assets**	9.00	16.00	7.00	10.00
***Total non current assets and net current assets**	411.00	289.00	269.00	246.00
*Issued capital	108.00	105.00	99.00	86.00
*Share Premium & Reserve	97.00	81.00	83.00	59.00
*Retained earnings	101.00	92.00	72.00	62.00
*Non-controlling interests	61.00	69.00	46.00	37.00
*Non-current liabilities	70.00	50.00	26.00	19.00
***Total non current liabilities and equity**	437.00	397.00	326.00	263.00

Figure 72

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

8.9 Rules Repository

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

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

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

8.9.1 View/Edit

1. Click **View/Edit Rules Repository** on the Toolbox as shown in Figure 73.

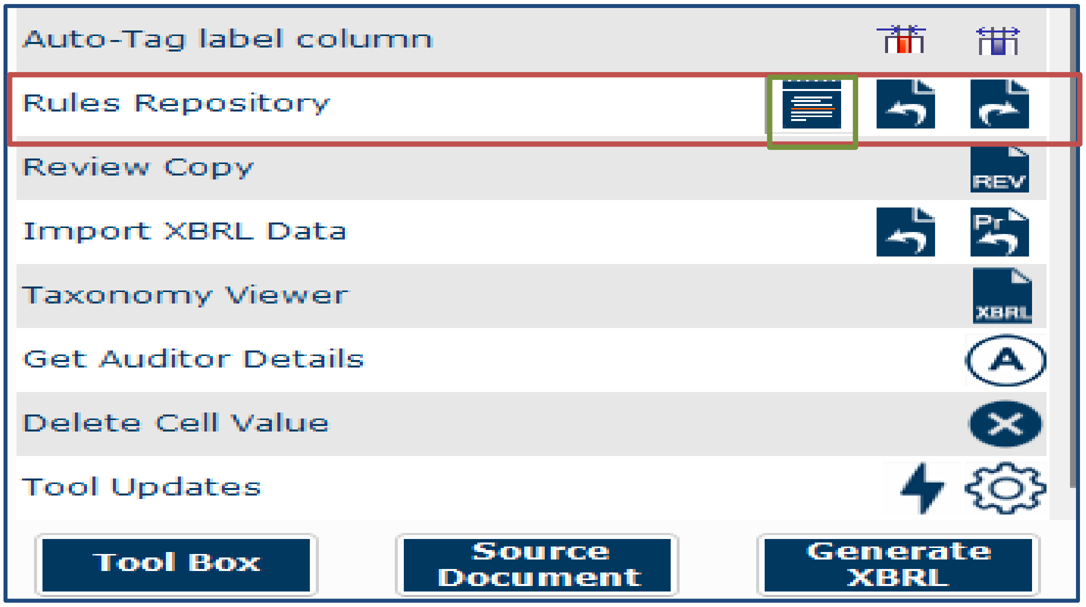


Figure 73

2. Rules repository opens with all the rules created for taxonomy labels as shown in Figure 74.

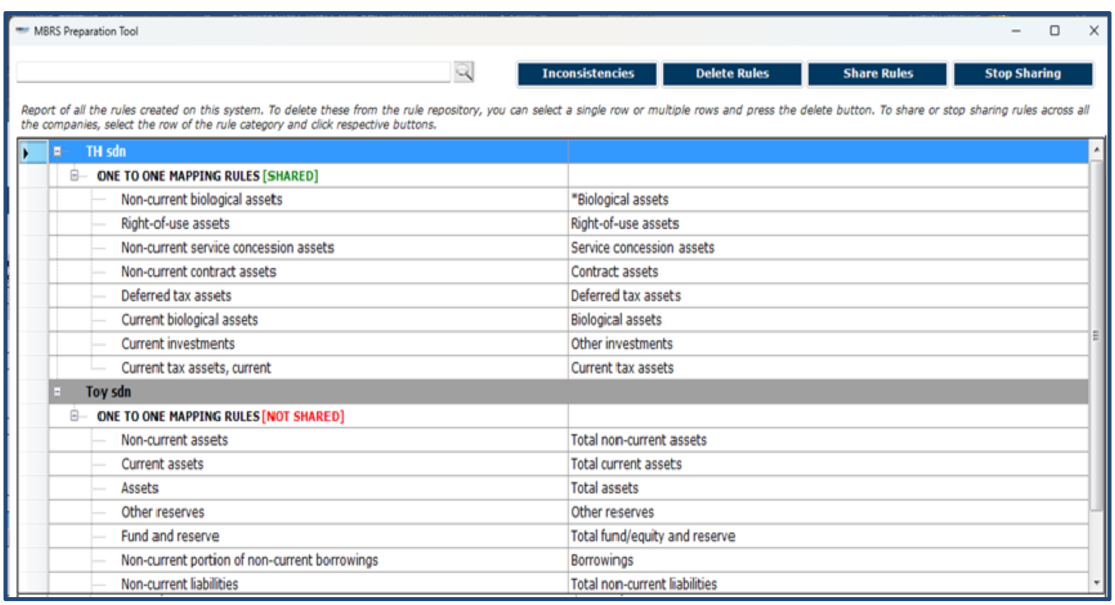


Figure 74

<u>How to use the four buttons above as shown in Figure 74:</u>

i. **Inconsistencies:** For the same taxonomy item, mapping rules can be different for different companies. Click **Inconsistencies**, you will see a list of these taxonomy items where different mapping rules exist in the rules repository.

ii. **Delete rules:** Select a mapping rule and click **Delete rules** to delete the mapping rule.

iii. **Shared rules:** The rule repository might have rules stored for different companies. Users can choose to share a mapping rule under one company, so that the mapping rule will be used when you perform Auto Tag for other companies. To share the rules, you can

- Select either the Company Name or the mapping rule category (one-to-one/many to one); and
- Click **Share rules** button

iv. **Stop sharing:** Similarly, users can choose not to share the rules.

- Select either the Company name or the mapping rule category (one-to-one/many to one); and
- Click **Stop sharing** button

8.9.2 Import

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

1. Click **Import Rules Repository** on the Toolbox as shown in Figure 75.

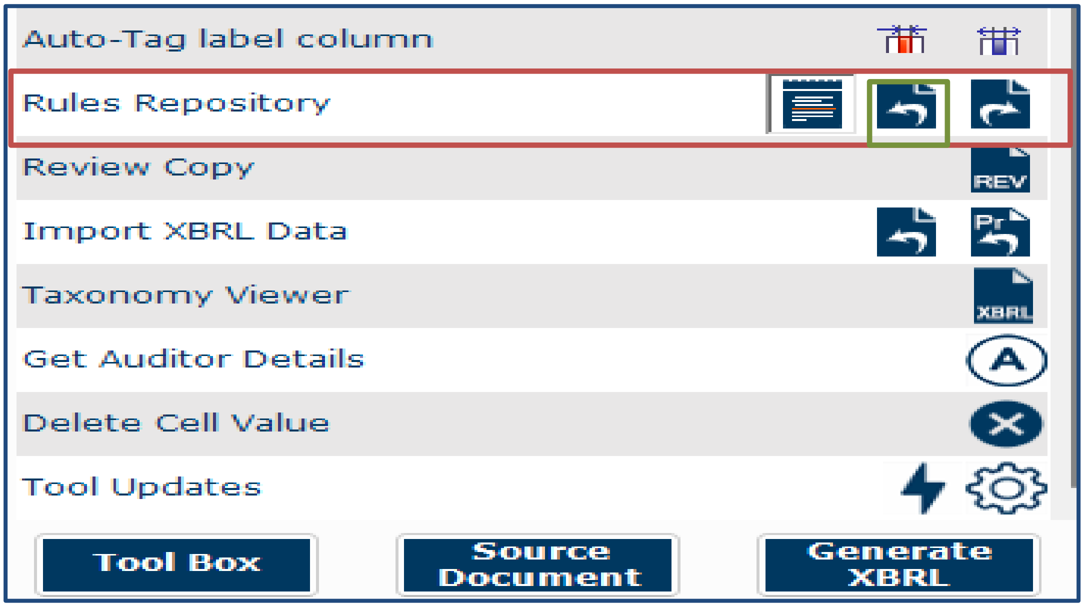


Figure 75

2. Select relevant xml file for Rules Repository and click **Open**.
3. Screen will be displayed as shown in Figure 76.

Figure 76

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.

8.9.3 Export

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

1. **Click Export Rules Repository** on the Toolbox as shown in Figure 77.

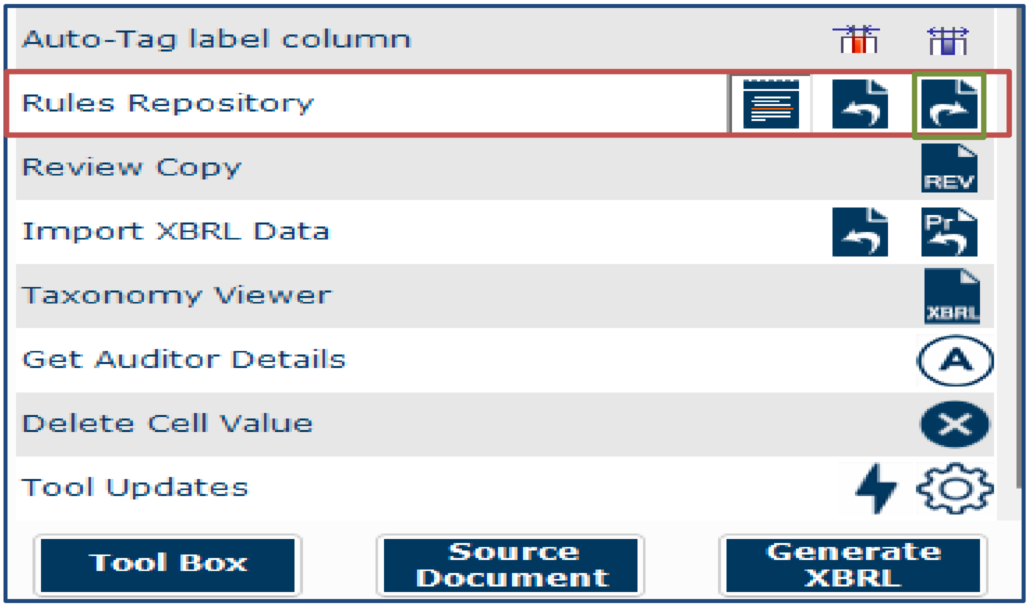


Figure 77

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

8.10 Review copy

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

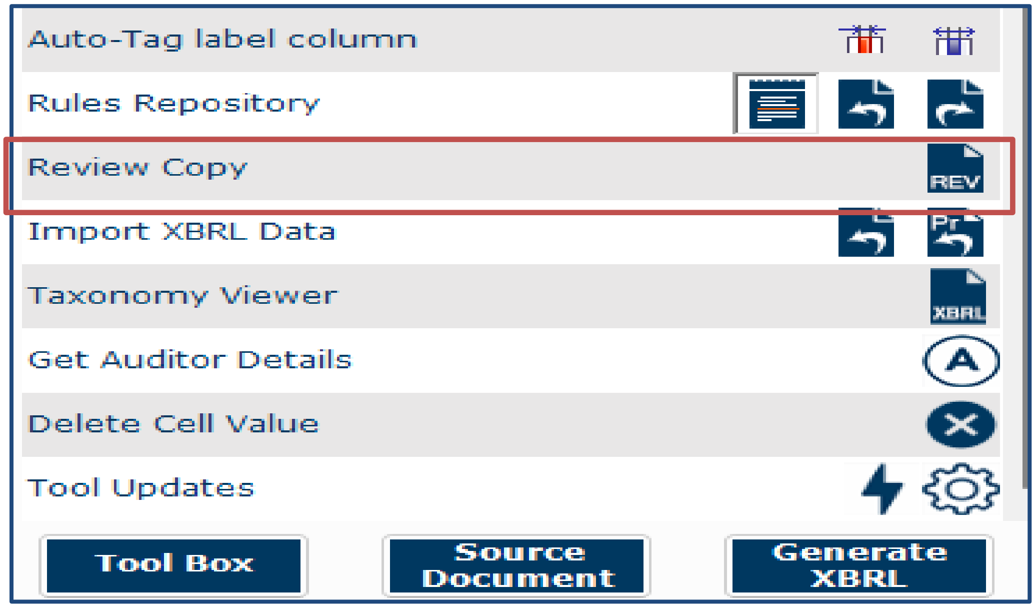


Figure 78

Please refer to *section 7.2.1* to see more details.

8.11 Import XBRL data

This function allows you to import prior year figures on the templates in the mTool as shown in Figure 79.

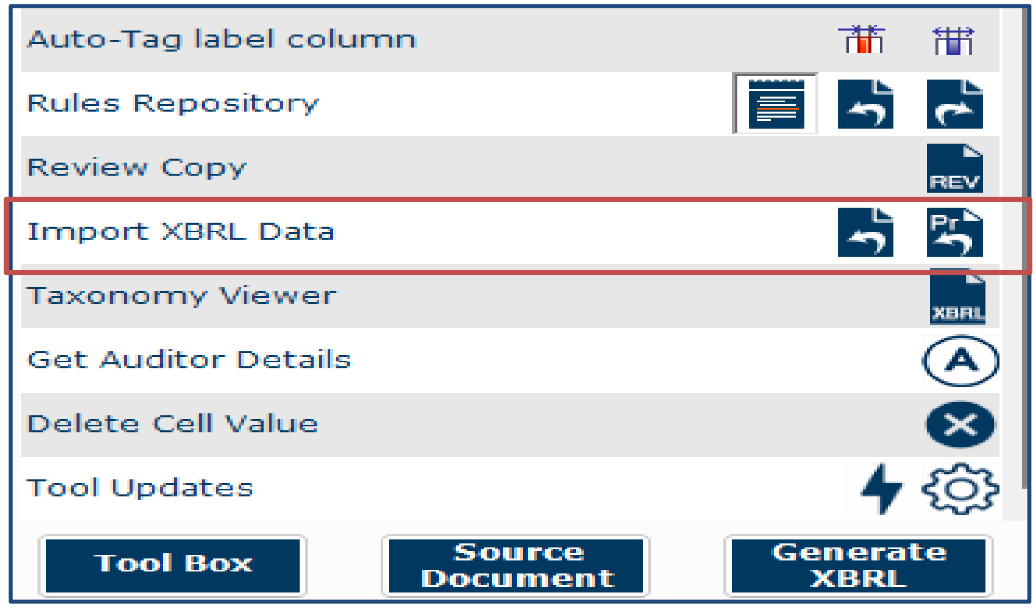


Figure 79

Please refer to section 6.4 to see more details.

8.12 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 80.

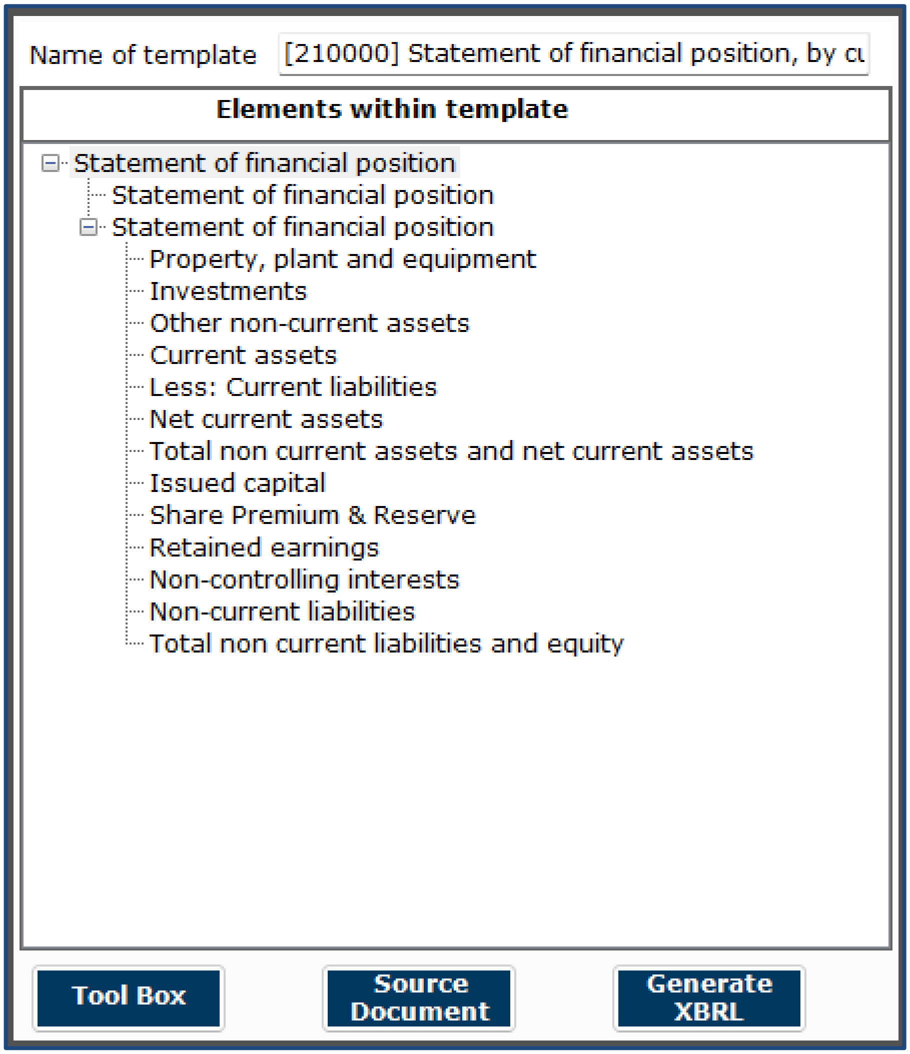


Figure 80

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 81.

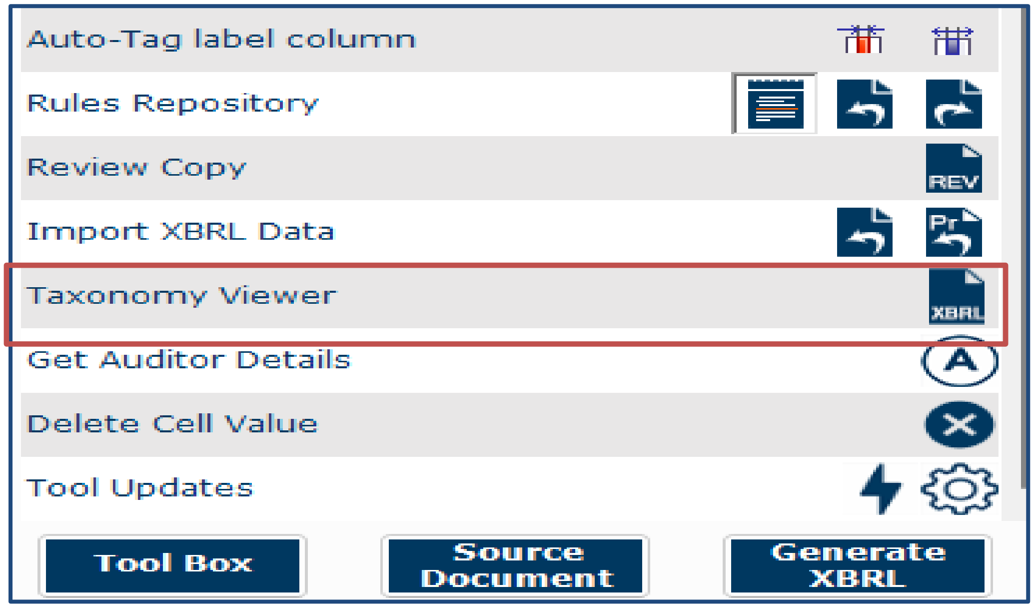


Figure 81

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 of 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.

8.13 Get Auditor Details

Figure 82

1. This feature is now applicable for FS filing as well.
2. Under Section "Auditors report" can be pre-populated by entering valid Audit firm number.
3. Enter Audit firm number in field name "Registration number of audit firm" under Section "Auditors report" as shown in Figure 83.

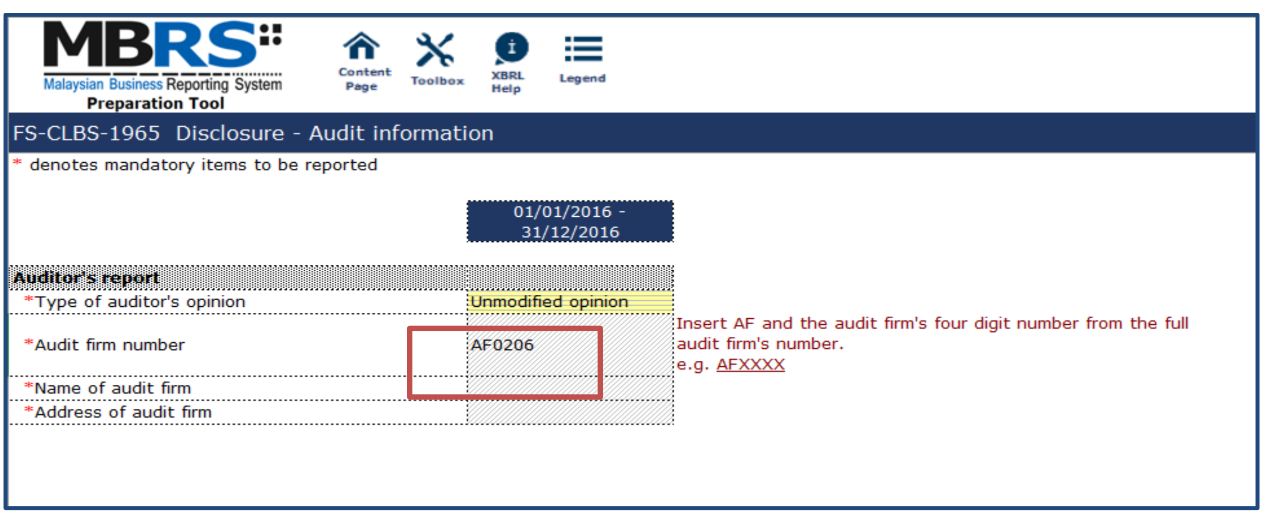


Figure 83

4. Click on "Get Auditor Details" in Toolbox.

5. Enter log in credentials as shown in Figure 84.

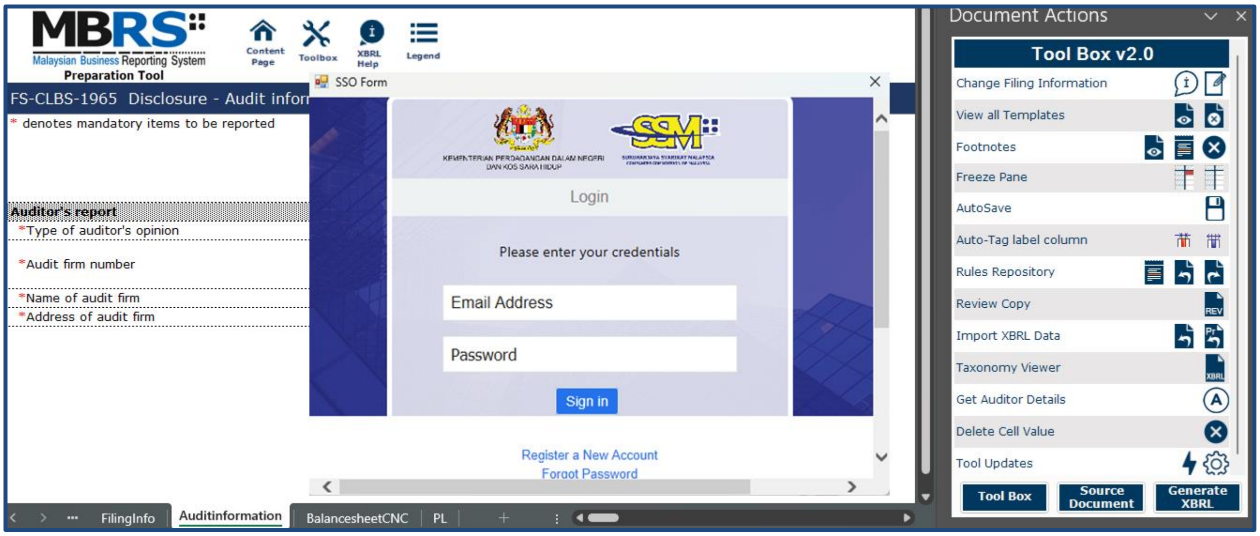


Figure 84

6. On successful login, A window will pop up and display with auditor details.

7. User will select the appropriate auditor's details and click OK as shown in Figure 85.

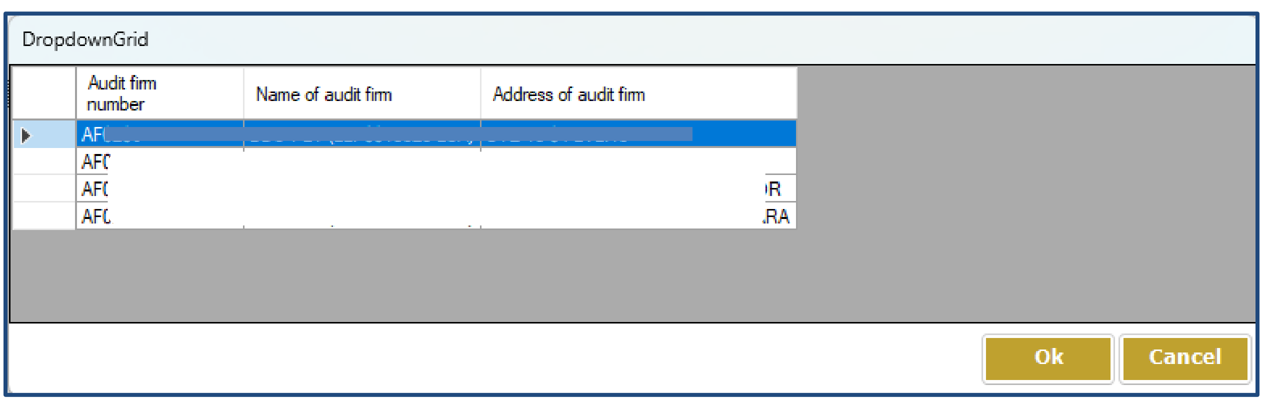


Figure 85

8. The auditors details will be populated in the Particulars of auditors as shown in Figure 86.

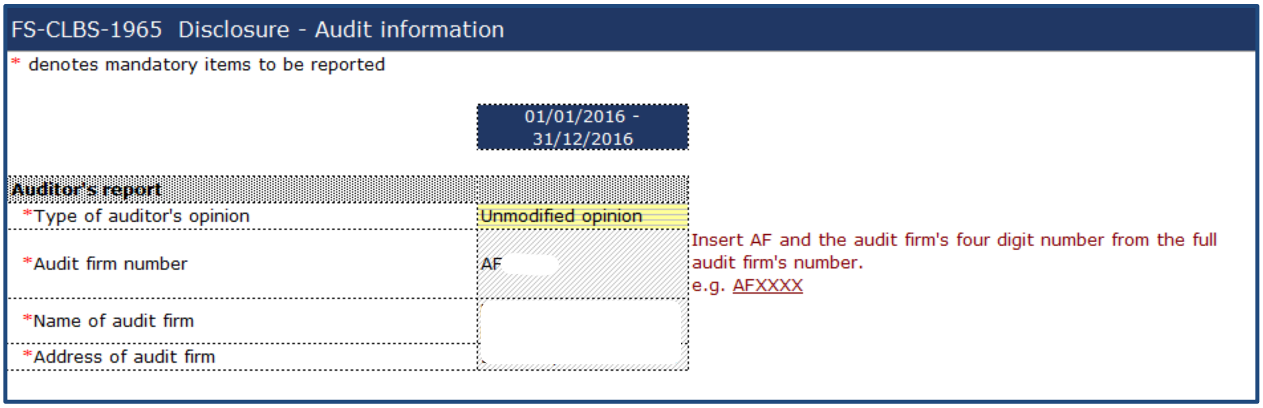


Figure 86

8.14 Delete cell value

1. Select fields in which values have been added.

2. Click **Delete cell value** on the Toolbox as shown in Figure 88.

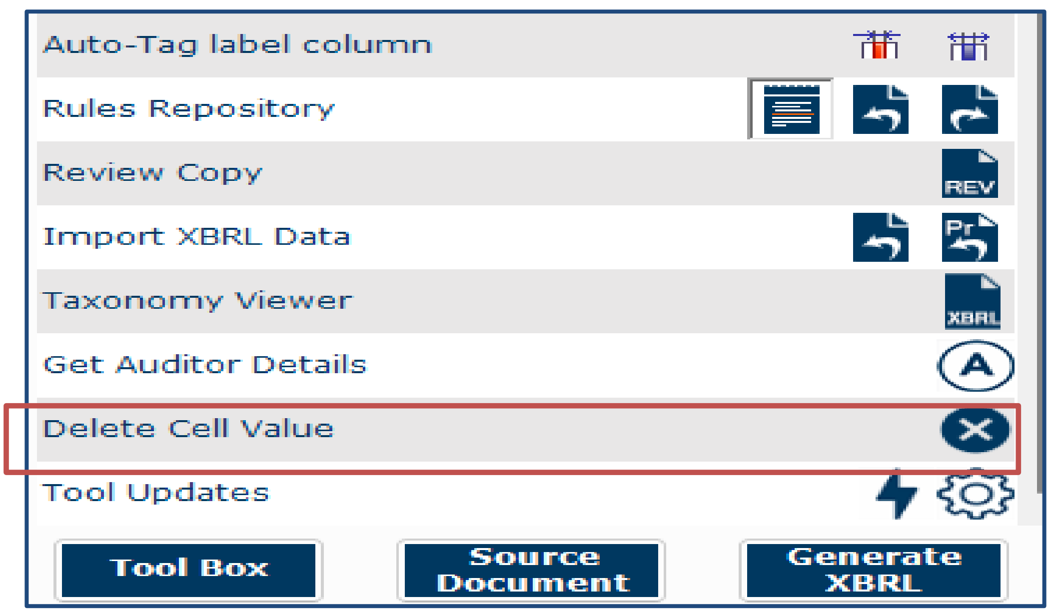


Figure 87

8.15 Tool Updates

1. For Check for latest Tool version available, Click Check for Tool Updates on the Toolbox as shown in Figure 88.

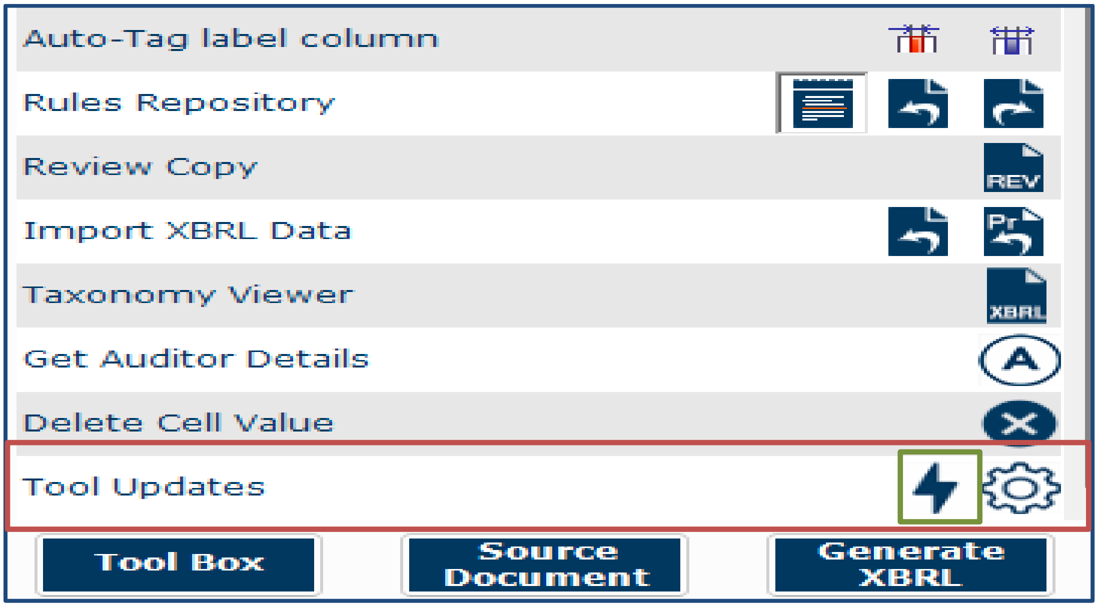


Figure 88

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 89.

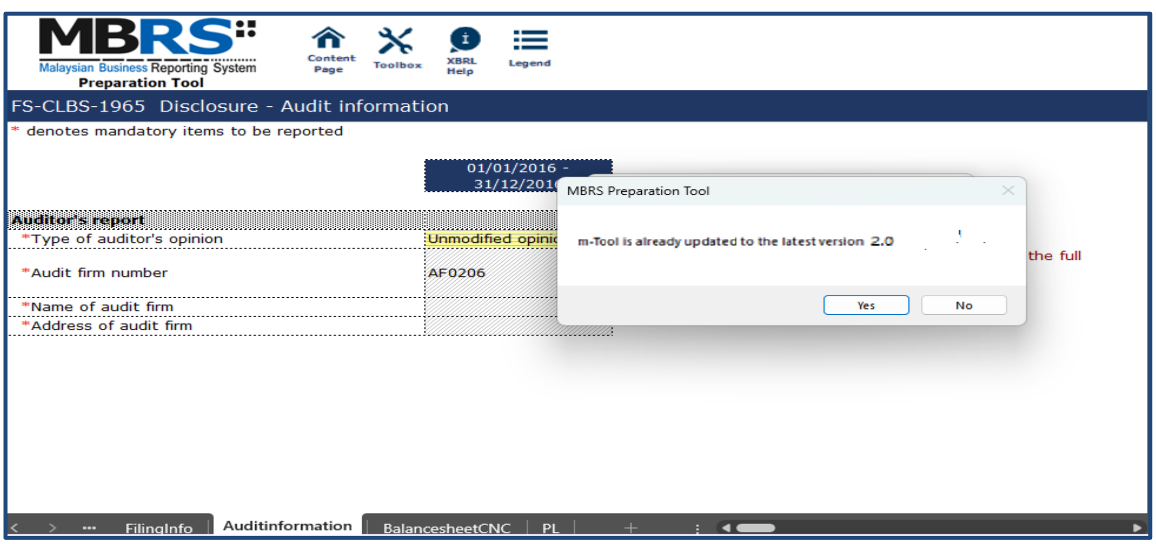


Figure 89

8.16 Proxy Settings

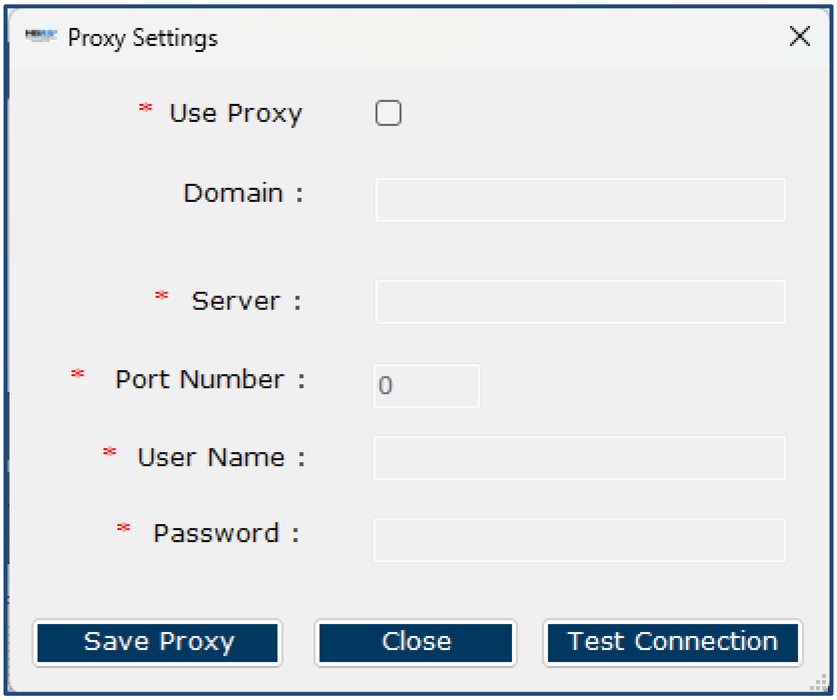


Figure 90

The Proxy Settings form 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.

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

Fields	Description
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

Table 3

1. To check for proxy setting click on **Configure proxy setting** on the Toolbox as shown in Figure 91.

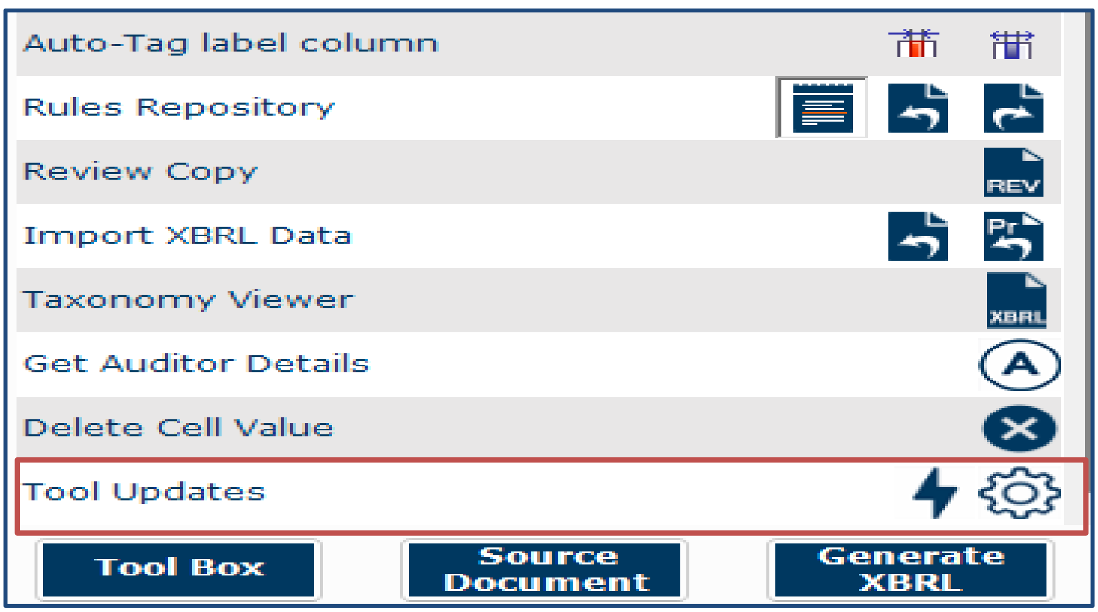


Figure 91

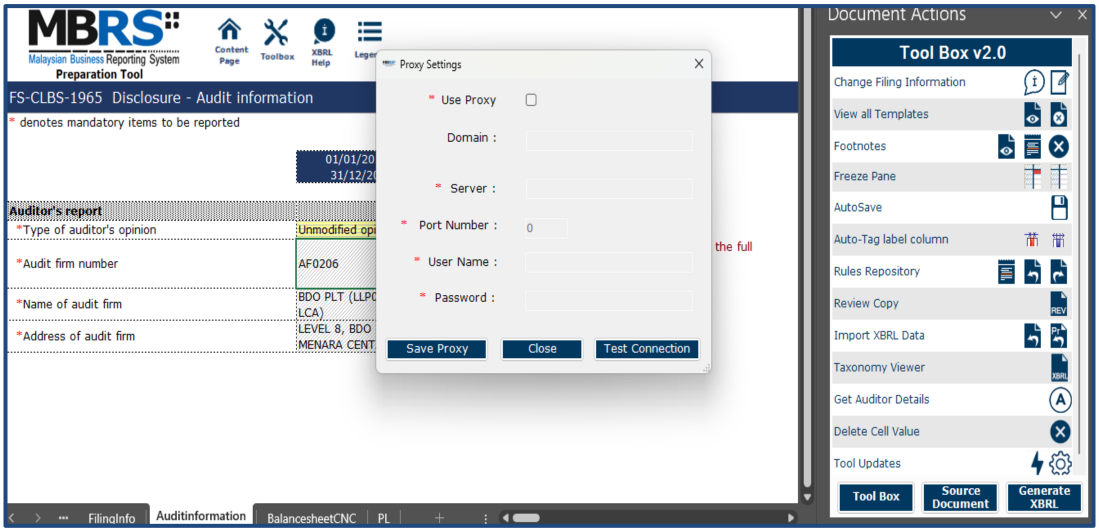


Figure 92

2. The proxy settings pop box appears where necessary details are required to be filled in by the user.
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 shown in Figure 92.

> *You can find the Tool Updates and Proxy settings button on the launcher page as well as shown in the below figure.*

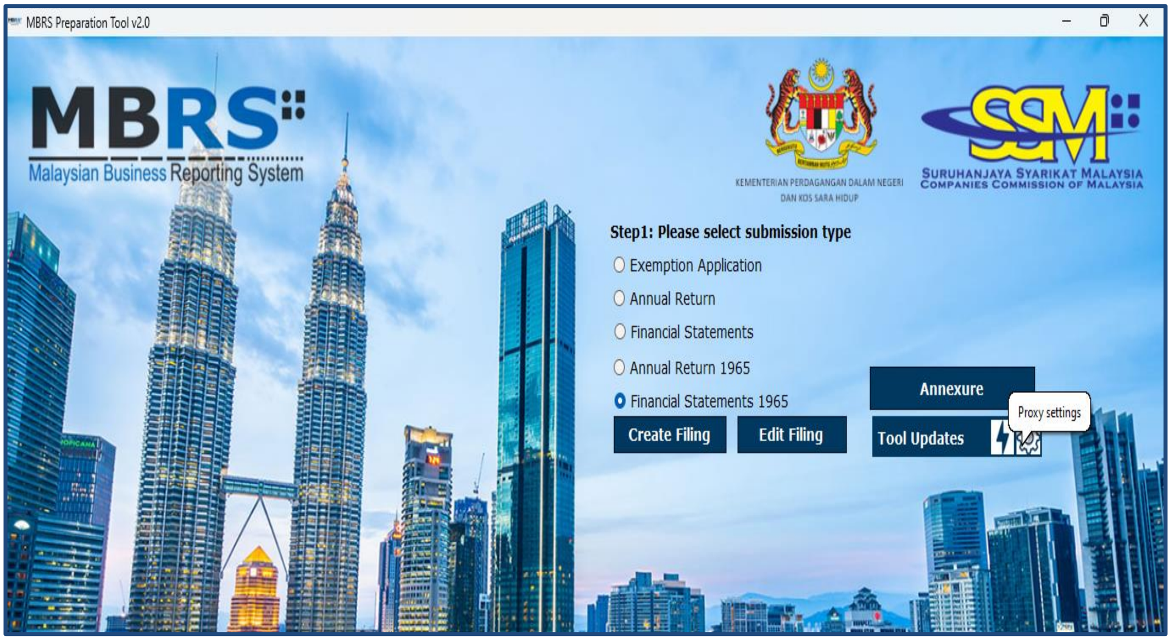

MBRS Preparation Tool v2.0
MBRS
Malaysian Business Reporting System
KEMENTERIAN PERDAGANGAN DALAM NEGERI DAN KOS SARA HIDUP
SSM
SURUHANJAYA SYARIKAT MALAYSIA
COMPANIES COMMISSION OF MALAYSIA
Step1: Please select submission type
Exemption Application
Annual Return
Financial Statements
Annual Return 1965
Financial Statements 1965
Create Filing
Edit Filing
Annexure
Tool Updates
Proxy settings

Figure 93