



MALAYSIAN BUSINESS REPORTING SYSTEM (MBRS)

USER MANUAL MBRS PREPARATION TOOL (mTool) FINANCIAL STATEMENTS

Version 2.4

Table of Contents

1	Introduction to the MBRS preparation tool (mTool)	6
1.1	Type of submission.....	6
2	Acronyms and Abbreviation.....	8
3	Get Started	9
3.1	Introduction page	9
3.2	Preparation flow.....	12
3.2.1	Use Create Filing button to create a new set of XBRL file for Financial Statements.	12
3.2.2	Use Edit Filing button to open an existing set of XBRL file for Financial Statements (.zip format)	12
3.3	Create a new set of XBRL file	13
3.4	Open an existing XBRL File	16
3.5	Open a previously saved XBRL file in new installer.....	19
4	Template Interface and Navigation.....	21
4.1	User Menu	21
4.1.1	Home	21
4.1.2	Toolbox.....	21
4.1.3	XBRL Help	22
4.2	Content Page	28
4.3	Elements of templates	30
4.3.1	Template of primary financial statements	30
4.3.2	Template of disclosure notes	31
4.4	Switch view between Key Financial Indicators (KFI) and Full Set of Financial Statements.....	32

4.4.1	Switch view by using the “Change Filing Information”	33
4.4.2	Switch View function	34
4.5	Linking primary statements with notes	35
4.5.1	Linking between primary statements and notes	35
5	Customise the MBRS templates	36
5.1	Edit answers to Filing Information Questions	37
5.2	Templates.....	38
6	Get Templates Filled	39
6.1	Import source document	39
6.2	Auto Tag	41
6.2.1	Basic Auto Tag	42
6.2.2	Selective Auto Tag	45
6.2.3	Overwrite Values for Auto Tag	48
6.3	Drag-and-drop	49
6.3.1	Drag-and-drop by row	49
6.3.2	Drag-and-drop for single row.....	49
6.3.3	Drag-and-drop for multiple rows	49
6.3.4	Aggregate/Overwrite values for drag-and-drop	50
6.3.5	Drag-and-drop by cell	52
6.4	Import prior year figures	53
6.5	Manual entry	54
6.6	Typed dimensional tables	55
6.6.1	Add Typed Domain:	55
6.6.2	Delete Typed Domain:.....	56

7	Validate and Save XBRL File	58
7.1	Validate.....	58
7.2	Save XBRL file	61
7.2.1	Save Review copy.....	61
7.2.2	Save XBRL file	62
8	Toolbox Functions and Features.....	65
8.1	Toolbox	68
8.2	Source Document	68
8.3	Generate XBRL file	68
8.4	Template	69
8.4.1	Change Filing Information	69
8.4.2	View all templates	69
8.4.3	Clear template data	70
8.5	Note - text block.....	71
8.5.1	View/edit	71
8.5.2	Delete text block	72
8.6	Footnotes	73
8.6.1	Create Footnotes	73
8.6.2	View/edit footnote	76
8.6.3	Delete selected footnote	76
8.7	Freeze Pane	76
8.8	Auto Save.....	78
8.9	Hide/show untagged rows	79
8.9.1	Hide All.....	79

8.9.2	Hide Selected.....	80
8.9.3	Un-Hide	81
8.10	Auto tag label column.....	81
8.10.1	Show.....	81
8.10.2	Hide	82
8.11	Rules Repository	84
8.11.1	View/edit	85
8.11.2	Import.....	86
8.11.3	Export	88
8.12	Review copy	88
8.13	Auto-Calculate Domain Totals.....	89
8.14	Import XBRL data	90
8.15	Taxonomy viewer	91
8.16	Get Auditor Details	94
8.17	Delete cell value.....	96
8.18	Tool Updates.....	97
8.19	Proxy Settings.....	98
8.20	Change Language	101
8.21	Typed Domain.....	102
9	Dynamic Drop Down	104

1 Introduction to the MBRS preparation tool (mTool)

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

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

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

1.1 Type of submission

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

No.	Entry Point	Type of submission
5.	FS-EPC	Financial Statements - Exempt Private Companies
6.	FS-BNM	Financial Statements - Regulated Bank Negara Malaysia Companies Act 2016
7.	*KFI-MFRS	Key Financial Indicators - Malaysian Financial Reporting Standards (MFRS)
8.	*KFI-MPERS	Key Financial Indicators - Malaysian Private Entities Reporting Standards (MPERS)
9.	*KFI-CLBG	Key Financial Indicators - Companies Limited by Guarantee (CLBG)
10.	*KFI-FC	Key Financial Indicators - Foreign Company

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

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

2 Acronyms and Abbreviation

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

Acronym/ Abbreviation	Expansion
MBRS	Malaysian Business Reporting System
FS	Financial Statements
KFI	Key Financial Indicators
XBRL	eXtensible Business Reporting Language
mTool	MBRS Preparation Tool
XBRL file	Instance document (XML file) generated from MBRS Preparation Tool (mTool)
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.

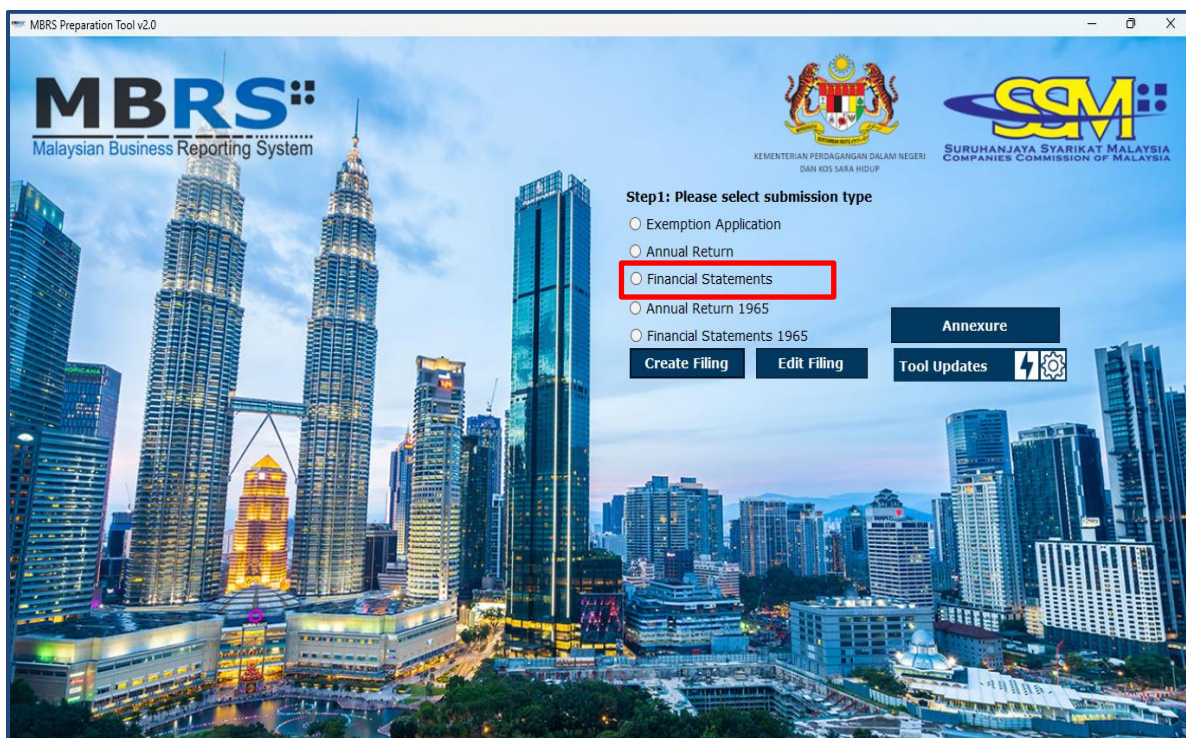


Figure 2

In the upper center of the introduction page, there are Seven buttons for you to begin preparation as shown in Figure 3, 4, 5, 6, 7, 8 and 9.

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



Figure 3

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



Figure 4

mTool Version Check: To check for latest mTool version.



Figure 5

Annexure: To prepare the AR Annexure templates in mTool.

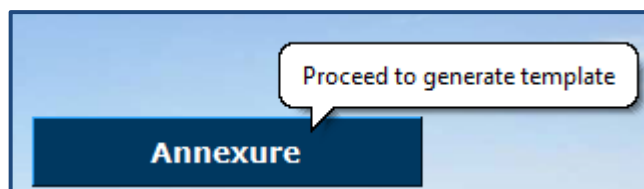


Figure 6

English: To select the English language for the selected templates in mTool. This button is default selected.

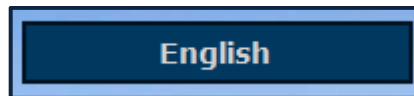


Figure 7

Bahasa Malaysia: To select the Bahasa Malaysia language for selected templates in mTool.

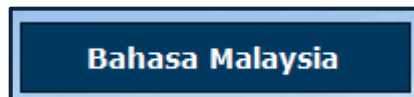


Figure 8

Proxy Settings: To check for configuration setting in mTool.



Figure 9

3.2 Preparation flow

There are two ways to start the preparation of XBRL file as shown in Figure 10 and 11:

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

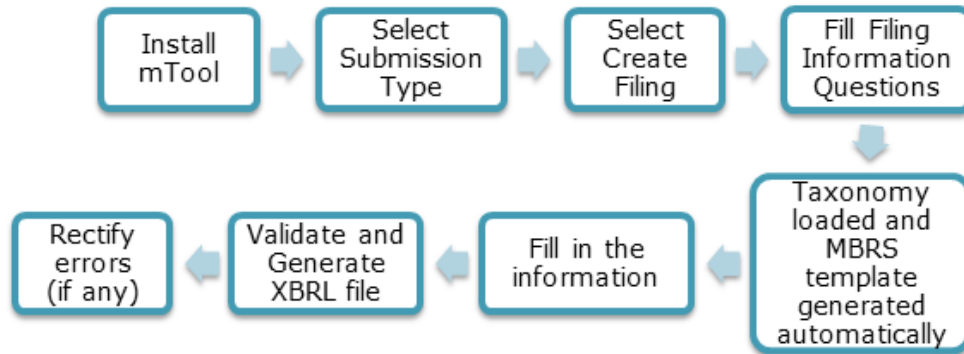


Figure 10

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

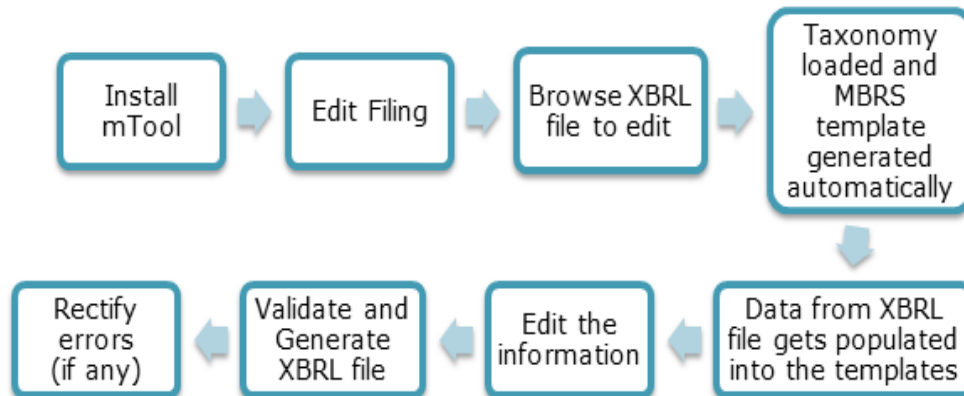


Figure 11



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

3.3 Create a new set of XBRL file

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

Submission or Filing Type would have 5 options:

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

Select the Submission Type “Financial Statements” and then click on “Create Filing” on the Introduction Page. The Filing Information template will appear as shown in Figure 12.

Filing Information for Financial Statements

MBRS Preparation Tool v2.0

MBRS
Malaysian Business Reporting System

SSM
Suruhanjaya Syarikat Malaysia
Companies Commission of Malaysia

Filing Information

* New Company registration number		
Company registration number		Get
* Name of company		
Former name of the company		
* Origin of company		
* Status of company		
* Types of company		
* Application of submission		
* Statutory Declaration for rectification		
* Court Order reference number		
* Disclosure of financial statements preparation for current submission		
* Company's current financial year start date		
* Company's current financial year end date		

* denotes mandatory items to be reported

[Generate Template](#) [Cancel](#)

Figure 12

Fill all information for Financial Statements in the “Filing Information” and click on the “Generate Template” button. Based on the details provided in the Filing Information, relevant taxonomy is auto selected and MBRS templates are generated. User is taken to the Content Page as shown in Figure 13.

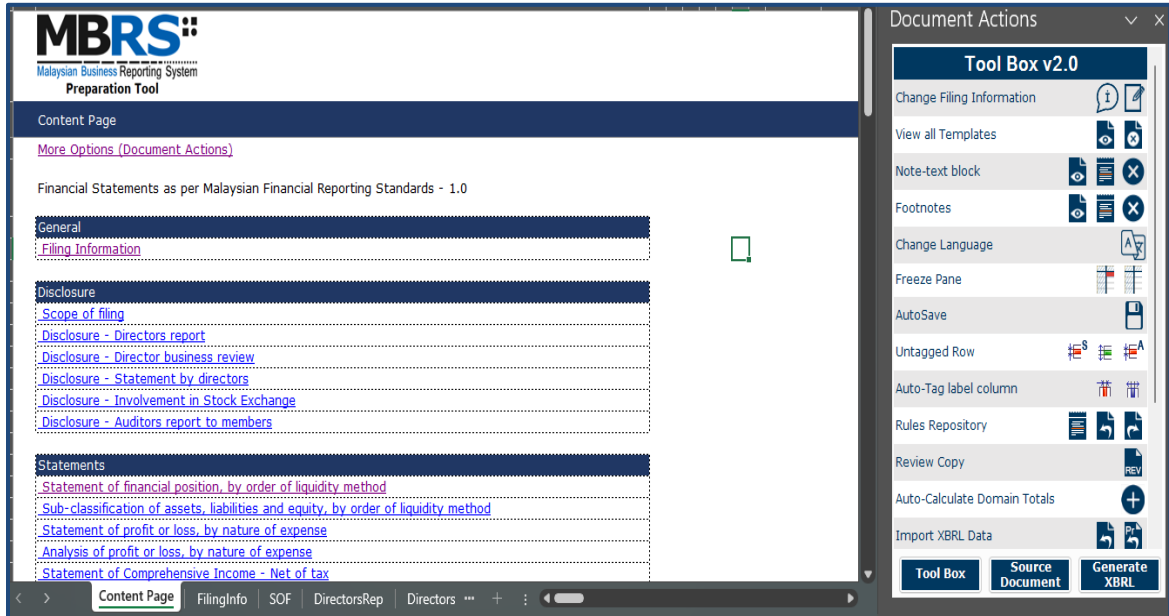
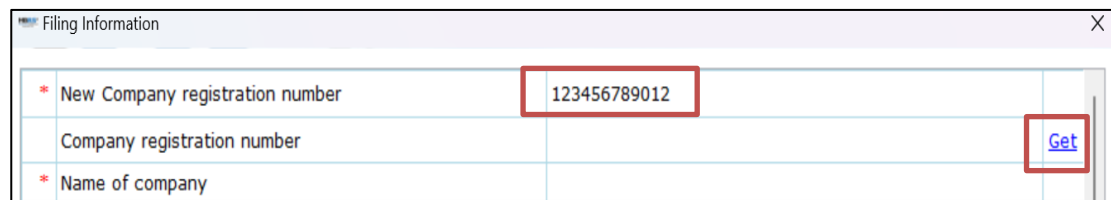


Figure 13

Get the Old Company Registration Number:

User can use the feature to fetch the Old Company registration number from New Company Registration Number. *(Only if the Old Company registration number is present).*

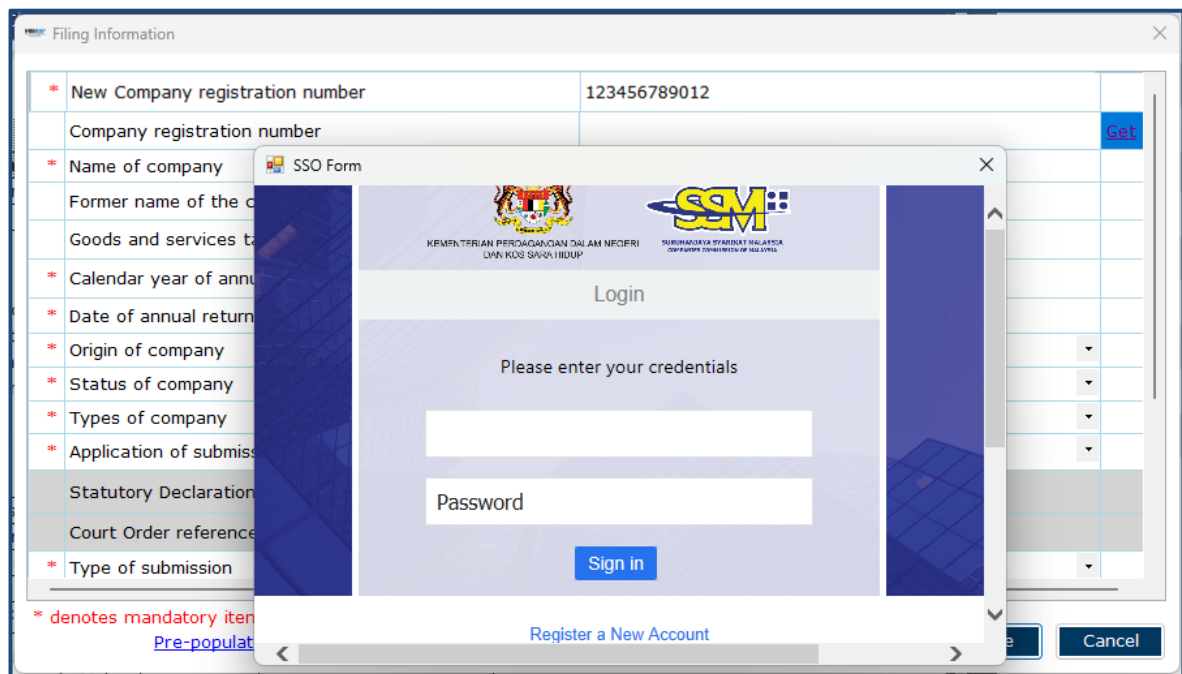
1. In filing information page, User has to enter the New Company Registration Number
2. Click on **Get** [Hyperlink] option



Filing Information	
* New Company registration number	123456789012
Company registration number	Get
* Name of company	



Figure 14

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



Filing Information	
* New Company registration number	123456789012
Company registration number	Get
* Name of company	
Former name of the company	
Goods and services tax (GST) number	
* Calendar year of annual return	
* Date of annual return	
* Origin of company	
* Status of company	
* Types of company	
* Application of submission	
Statutory Declaration	
Court Order reference	
* Type of submission	

SSO Form

KEMENTERIAN PERDAGANGAN DALAM NEGERI
DAN KOS SAMA HIDUP

SURUHAJAYA SYARIAH MALAYSIA
COMPANY COMMISSIONER OF MALAYSIA

Login

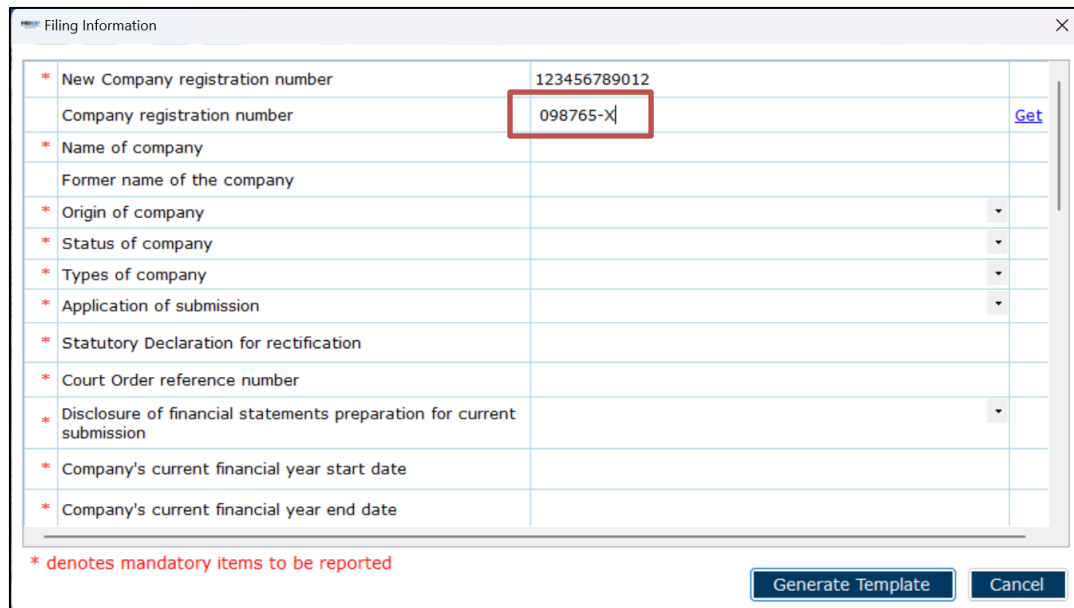
Please enter your credentials

[Sign in](#)

[Register a New Account](#)

Figure 15

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



The image shows a 'Filing Information' form with the following fields and values:

Field	Value	Notes
* New Company registration number	123456789012	
Company registration number	098765-X	Get
* Name of company		
Former name of the company		
* Origin of company		
* Status of company		
* Types of company		
* Application of submission		
* Statutory Declaration for rectification		
* Court Order reference number		
* Disclosure of financial statements preparation for current submission		
* Company's current financial year start date		
* Company's current financial year end date		

* denotes mandatory items to be reported

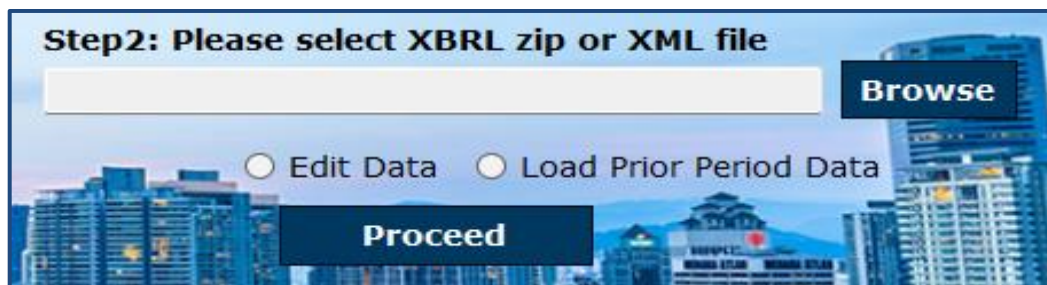
Buttons: Generate Template, Cancel

Figure 16

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 year data" as shown in Figure 17.



The image shows a screen titled "Step2: Please select XBRL zip or XML file". It features a text input field, a "Browse" button, and two radio buttons: "Edit Data" (selected) and "Load Prior Period Data". A "Proceed" button is at the bottom.

Figure 17

- 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 shown in Figure 18 if any field validation is not met.

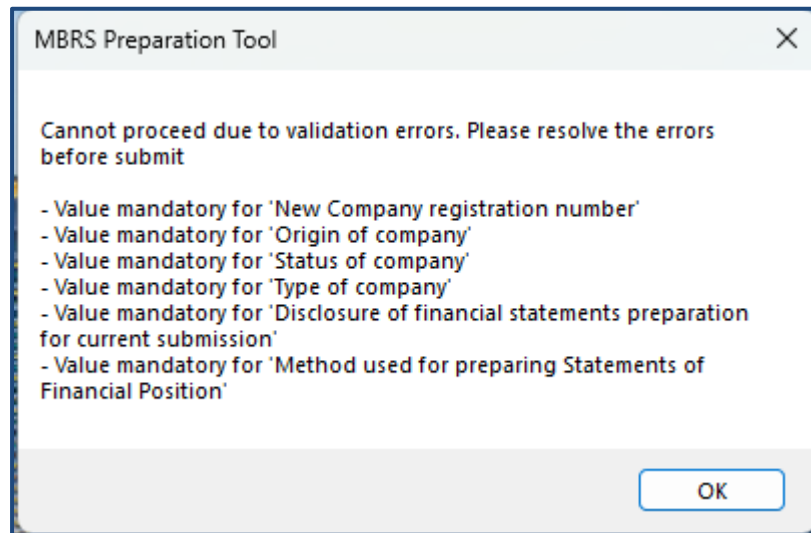


Figure 18

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 13.
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 19.

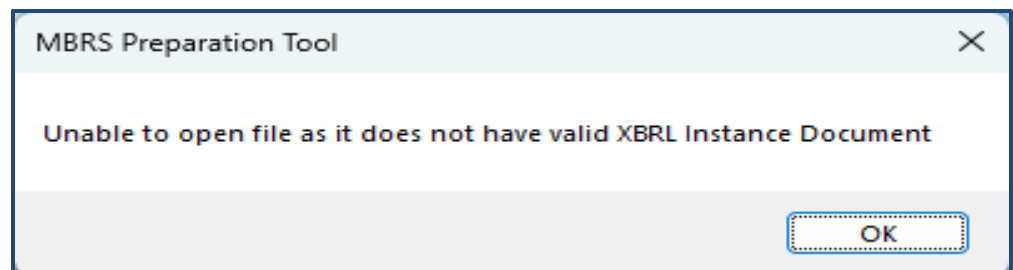
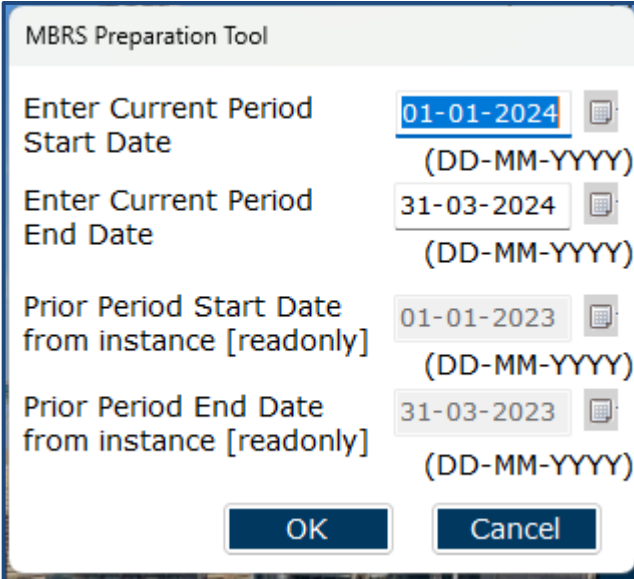


Figure 19

4. Click **Ok**, and a screen will open for you to enter current period dates of the MBRS template (Figure 20). The prior period dates are automatically populated using the dates present in the XBRL file.



The image shows a dialog box titled "MBRS Preparation Tool". It contains four date input fields, each with a calendar icon to its right. The first two fields are for the "Current Period": "Start Date" with value "01-01-2024" and "End Date" with value "31-03-2024". The next two fields are for the "Prior Period" and are marked as "readonly": "Start Date from instance [readonly]" with value "01-01-2023" and "End Date from instance [readonly]" with value "31-03-2023". All dates are in DD-MM-YYYY format. At the bottom are "OK" and "Cancel" buttons.

Figure 20

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 21.

MBRS Preparation Tool

Any changes to the template layout may change the links to the elements found under errors. Please Re-Validate to update the links.

Additional information on the errors is available. Please click on "Detach" to see the information.

Detach **Re-Validate** **Export To Excel**

No	Error Message/Description	Error Section	Error	Error
1	"Date of financial statements approved by Board of Directors" MUST be reported. Element(s) to check Date of financial statements approved by Board of Directors	Scope of filing	Mandatory	Error
2	"Date of financial statements approved by Board of Directors" MUST be greater than "Company's current financial year end date" Element(s) to check		Mandatory	Warning

Tool Box **Source Document** **Generate XBRL**

Figure 21

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 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 **Statement of Financial Position, by current/non-current method** and the template for Statement of Financial Position, by current/non-current method will open up. On the top of the template, you can see the User Menu as shown in Figure 22.



Figure 22

4.1.1 Home

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

4.1.2 Toolbox

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

Click the **Toolbox** icon on the User Menu, the Toolbox will appear on the right panel as shown in Figure 23. Please refer to [section 8](#) to see more details on the Toolbox functions.

Toolbox for Financial Statements and Key Financial Indicators

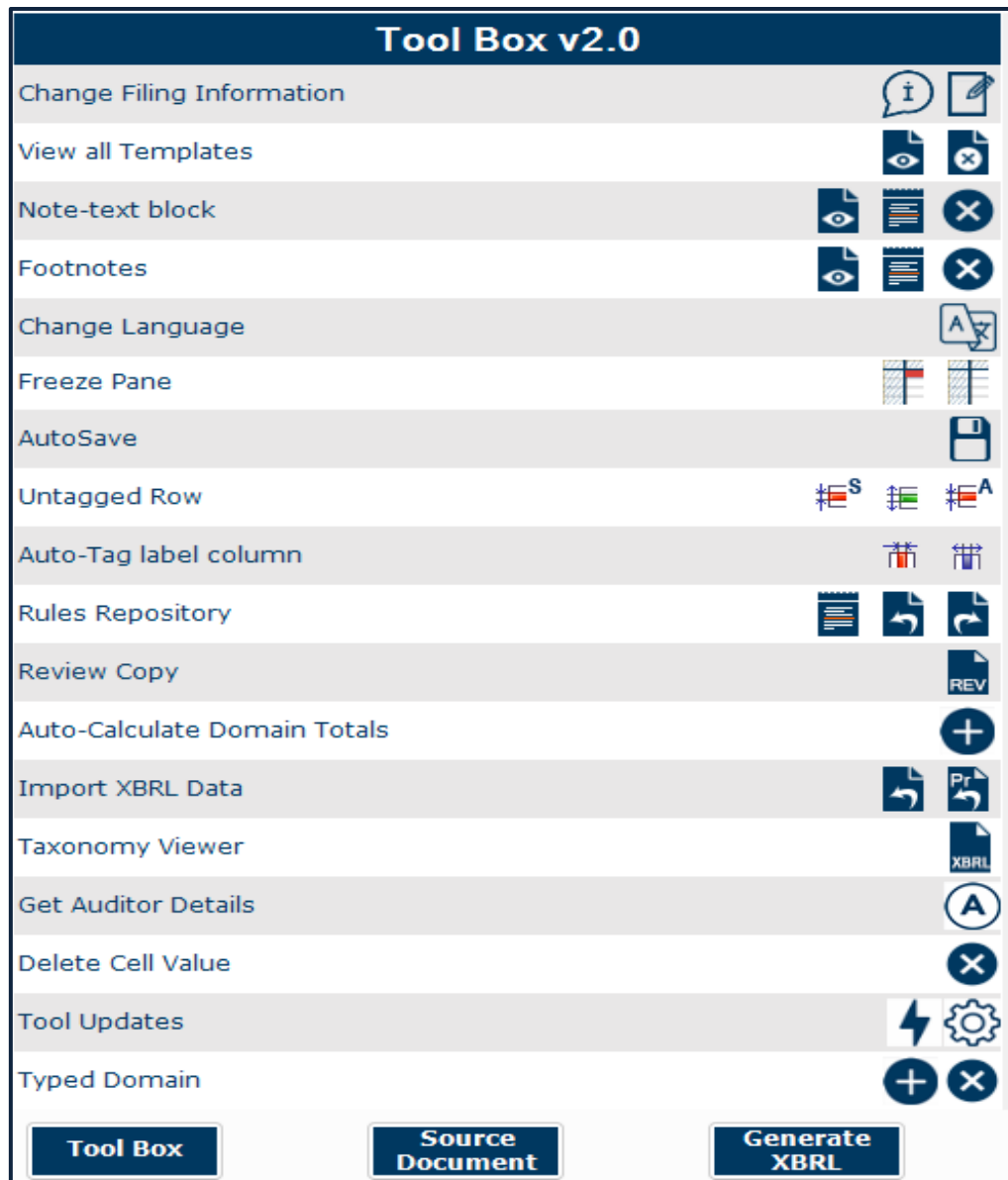
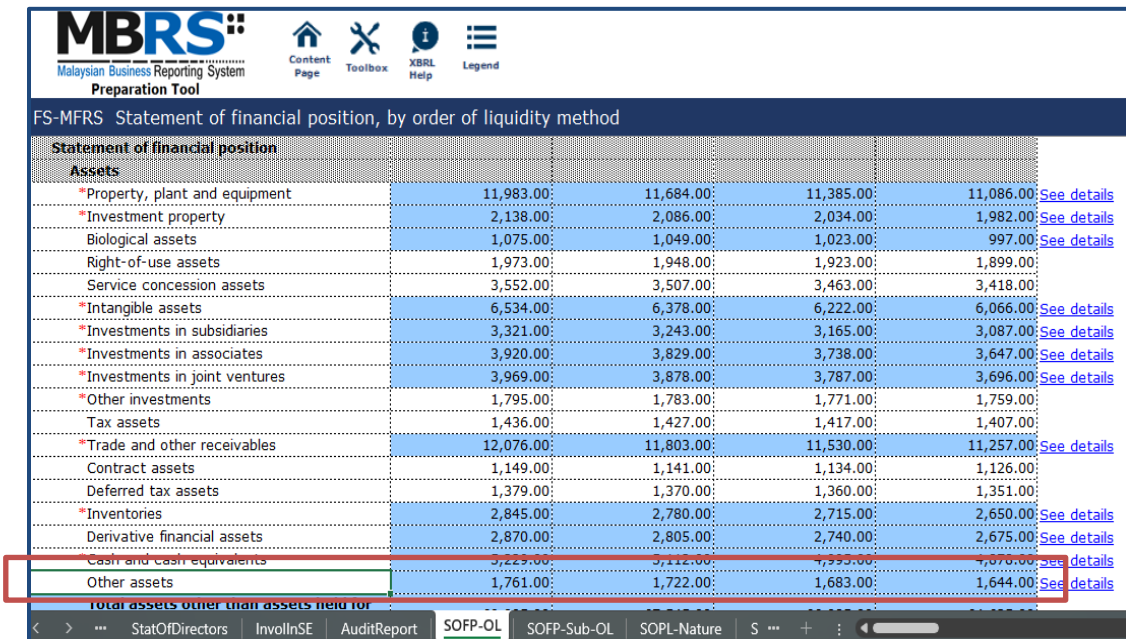


Figure 23

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 Help information, e.g. “Other assets”, under Statement of Financial Position, by Order of Liquidity Method as shown in Figure 24.



MBRS
Malaysian Business Reporting System
Preparation Tool

Content Page | Toolbox | XBRL Help | Legend

FS-MFRS Statement of financial position, by order of liquidity method

Statement of financial position					
Assets					
*Property, plant and equipment	11,983.00:	11,684.00:	11,385.00:	11,086.00:	See details
*Investment property	2,138.00:	2,086.00:	2,034.00:	1,982.00:	See details
Biological assets	1,075.00:	1,049.00:	1,023.00:	997.00:	See details
Right-of-use assets	1,973.00:	1,948.00:	1,923.00:	1,899.00:	
Service concession assets	3,552.00:	3,507.00:	3,463.00:	3,418.00:	
*Intangible assets	6,534.00:	6,378.00:	6,222.00:	6,066.00:	See details
*Investments in subsidiaries	3,321.00:	3,243.00:	3,165.00:	3,087.00:	See details
*Investments in associates	3,920.00:	3,829.00:	3,738.00:	3,647.00:	See details
*Investments in joint ventures	3,969.00:	3,878.00:	3,787.00:	3,696.00:	See details
*Other investments	1,795.00:	1,783.00:	1,771.00:	1,759.00:	
Tax assets	1,436.00:	1,427.00:	1,417.00:	1,407.00:	
*Trade and other receivables	12,076.00:	11,803.00:	11,530.00:	11,257.00:	See details
Contract assets	1,149.00:	1,141.00:	1,134.00:	1,126.00:	
Deferred tax assets	1,379.00:	1,370.00:	1,360.00:	1,351.00:	
*Inventories	2,845.00:	2,780.00:	2,715.00:	2,650.00:	See details
Derivative financial assets	2,870.00:	2,805.00:	2,740.00:	2,675.00:	See details
Cash and cash equivalents	7,423.00:	7,112.00:	7,000.00:	7,070.00:	See details
Other assets	1,761.00:	1,722.00:	1,683.00:	1,644.00:	See details
Total assets other than assets held for					






StatOfDirectors | InvolInSE | AuditReport | **SOFP-OL** | SOFP-Sub-OL | SOPL-Nature | S *** +

Figure 24

2. Click **Help**, the panel will be displaying Help as shown in Figure 25.

Other assets																			
Element Labels																			
Preferred Label	Other assets																		
Standard Label	Other assets																		
Documentation Label	The amount of assets that the entity does not separately disclose in the same statement or note.																		
Element Properties																			
Element Id	ifrs-full_OtherAssets																		
Balance Type	debit																		
Period Type	instant																		
Data Type	http://www.xbrl.org/2003/instance:monetaryItemType																		
Substitution Group	http://www.xbrl.org/2003/instance:item																		
Niltable	True																		
Abstract	False																		
Element References																			
Details for	Other assets																		
Name	MFRS																		
Section	101.55																		
Role	http://www.xbrl.org/2009/role/commonPracticeRef																		
Name	IAS																		
Number	1																		
Issue Date	2022-03-24																		
Paragraph	55																		
URI	https://taxonomy.ifrs.org/xifrs-link?type=IAS&num=1&code=																		
URIDate	24/03/2022																		
Dimension Domain																			
Legend																			
<table border="1"> <thead> <tr> <th colspan="2">Legend</th> </tr> </thead> <tbody> <tr> <td></td> <td>Numeric Data</td> </tr> <tr> <td></td> <td>Text Block Data</td> </tr> <tr> <td></td> <td>Text Data</td> </tr> <tr> <td></td> <td>Dropdown Data</td> </tr> <tr> <td></td> <td>No Data</td> </tr> <tr> <td></td> <td>Abstract</td> </tr> <tr> <td></td> <td>Reporting Date</td> </tr> <tr> <td></td> <td>Total</td> </tr> </tbody> </table>		Legend			Numeric Data		Text Block Data		Text Data		Dropdown Data		No Data		Abstract		Reporting Date		Total
Legend																			
	Numeric Data																		
	Text Block Data																		
	Text Data																		
	Dropdown Data																		
	No Data																		
	Abstract																		
	Reporting Date																		
	Total																		
<div> <div>Tool Box</div> <div>Source Document</div> <div>Generate XBRL</div> </div>																			

Document Actions	
*Disclosure of classes of share capital	
Element Labels	
Preferred Label	*Disclosure of classes of share capital
Standard Label	Disclosure of classes of share capital
Documentation Label	The disclosure of classes of share capital. [Refer: Share capital [member]]
Element Properties	
Element Id	ifrs-full_DisclosureOfClassesOfShareCapitalExplan
Period Type	duration
Data Type	http://www.xbrl.org/dtr/type/2020-01-21:textB
Substitution Group	http://www.xbrl.org/2003/instance:item
Nilable	True
Abstract	False
Element References	
Details for	*Disclosure of classes of share capital
Name	IAS
Number	1
Issue Date	2022-03-24
Paragraph	79
SubParagraph	a
URI	https://taxonomy.ifrs.org/xifrs-link?type=IAS&num
URIDate	24/03/2022
Role	http://www.xbrl.org/2003/role/disclosureRef

*Type of identification of first director who signed director's report	
Element Labels 	
Preferred Label	*Type of identification of first director who signed director's report
Standard Label	Type of identification of first director who signed director's report
Documentation Label	Represents information pertaining to type of identification of first director who signed director's report.
Element Properties 	
Element Id	ssmt_TypeOfIdentificationOfFirstDirectorWhoSignedDirectorsRe
Period Type	duration
Data Type	http://www.xbrl.org/2003/instance:stringItemType
Substitution Group	http://www.xbrl.org/2003/instance:item
Nilable	True
Abstract	False
Element References 	
Details for	*Type of identification of first director who signed director's report
Name	Companies Act 2016
Number	777
Section	575(4)
Role	http://www.xbrl.org/2003/role/disclosureRef
Section	253
SubSection	Fifth Schedule Part I
Paragraph	1
SubParagraph	(p)
Section	253, 575
SubSection	2,4
SubParagraph	p
Dimension Domain 	
Legend 	

Tool Box

Source Document

Generate XBRL

Figure 25

The different sections of the help pane are:

- 1. Header:** Shows the element name in the taxonomy for which the help is being shown. The figure above shows Help information for “Other assets”.
- 2. Element Labels**
 - a. Preferred Label: It is a human readable name of a concept defined in the taxonomy and is present in the label link base.
 - b. Standard Label: The default label for an element is referred to as the standard label.
 - c. Documentation Label: It is the definition or meaning of the element.
- 3. Element Properties:** Shows the characteristics and the XBRL property of an element.
- 4. Element References:** shows the references of authoritative statements in published business, financial, and accounting literature or other useful guidance from where the element has been taken from as shown in Figure 25.

Reference Parts	Use
Details for	Element label
Name	Name of authoritative literature e.g. MFRS
Section	Details of Section and Sub-Section
Role	Link of standard used while preparing taxonomy
Name	Name of Accounting Standard e.g. International Accounting Standards (IAS)

Reference Parts	Use
Number	Number of the standard or interpretation
Issue Date	Effective date of the legislation for the selected element
Paragraph	Paragraph in the standard
URI	Link of standard used while preparing taxonomy
URI Date	Date of latest version of standard used
Section	Section detail
Sub Section	Sub-Section detail
Subparagraph	Subparagraph (number) of a paragraph

Figure 26

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.

4.2 Content Page

The user is taken to the Content Page once all the templates are generated based on answers to the Filing Information. The Content Page contains the list of all applicable templates loaded in the mTool. By default, only MBRS templates that are part of the requirement list are generated and loaded in the tool as shown in Figure 27.

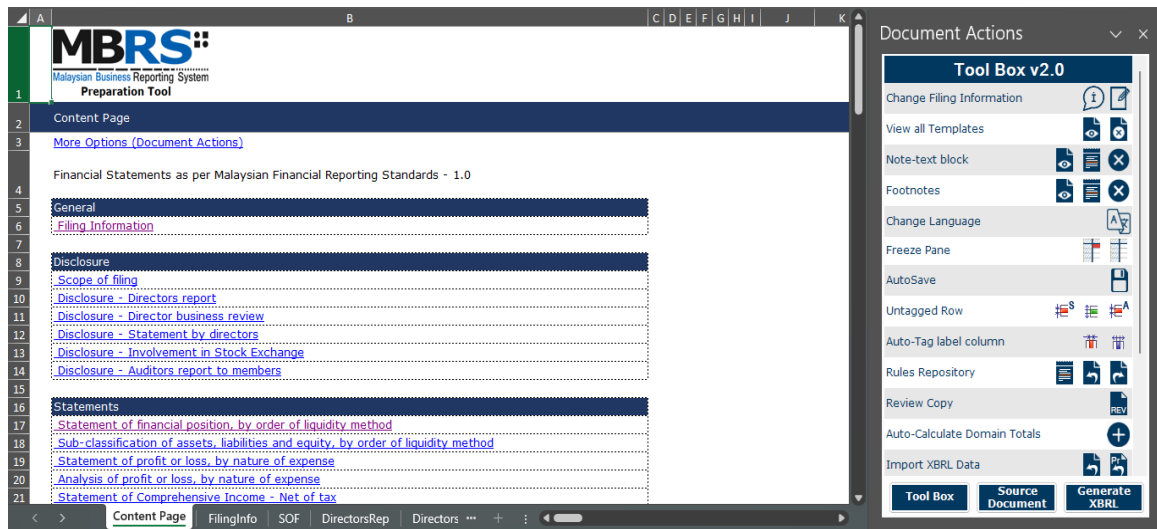


Figure 27

More Options (Document Action): Click More Options to view the right pane as highlighted in Figure 27.

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

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

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

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

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 28 shows what the Statement of Financial Statement looks like on the mTool.

Taxonomy element	Auto-Tag Label	Consolidated 09/12/2021 - 08/12/2022 MYR 000	Consolidated 09/12/2020 - 08/12/2021 MYR 000	Separate 09/12/2021 - 08/12/2022 MYR 000	Separate 09/12/2020 - 08/12/2021 MYR 000
Statement of financial position					
Assets					
*Property, plant and equipment	Property, equipment	11,983.00	11,684.00	11,385.00	11,086.00
*Investment property	Investment property	2,138.00	2,086.00	2,034.00	1,982.00
Biological assets	Biological assets	1,075.00	1,049.00	1,023.00	997.00
Right-of-use assets	Right-of-use assets	1,973.00	1,948.00	1,923.00	1,899.00
Service concession assets	Service concession assets	3,552.00	3,507.00	3,463.00	3,418.00
*Intangible assets	Intangible assets	6,534.00	6,378.00	6,222.00	6,066.00
*Investments in subsidiaries	Investments in subsidiaries	3,321.00	3,243.00	3,165.00	3,087.00
*Investments in associates	Investments in associates	3,920.00	3,829.00	3,738.00	3,647.00
*Investments in joint ventures	Investments in joint ventures	3,969.00	3,878.00	3,787.00	3,696.00
*Other investments	Other investments	1,795.00	1,783.00	1,771.00	1,759.00
Tax assets	Tax assets	1,436.00	1,427.00	1,417.00	1,407.00
*Trade and other receivables	Trade and other receivables	12,076.00	11,803.00	11,530.00	11,257.00
Contract assets	Contract assets	1,149.00	1,141.00	1,134.00	1,126.00
Deferred tax assets	Deferred tax assets	1,379.00	1,370.00	1,360.00	1,351.00

Figure 28

- 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.

4.3.2 Template of disclosure notes

This section uses the Related party transactions note as an example to explain the different elements of the template of disclosure notes in Figure 29.

MBRS
Malaysian Business Reporting System
Preparation Tool

Content Page | Toolbox | XBRL Help | Legend

FS-MFRS Notes - Related party transactions

[Edit Categories of related parties](#)

Taxonomy elements

	Consolidated	Consolidated	Consolidated	Consolidated	Consolidated
	Parent	Entities with joint control or significant influence over entity	Subsidiaries	Associates	Joint venture entity is v
	09/12/2021 - 08/12/2022	09/12/2021 - 08/12/2022	09/12/2021 - 08/12/2022	09/12/2021 - 08/12/2022	09/12/2021 - 08/12/2022
	MYR '000	MYR '000	MYR '000	MYR '000	MYR '000
Disclosure of transactions between related parties					
Disclosure of transactions between related parties					
Related party transactions					
Contribution to fund	182.00	169.00	156.00	143.00	
Disposal of subsidiaries	183.00	170.00	157.00	144.00	
Dividend income	184.00	171.00	158.00	145.00	
Interest income	185.00	172.00	159.00	146.00	
Issue of shares for exchangeable bonds	186.00	173.00	160.00	147.00	
Key management personnel	187.00	174.00	161.00	148.00	
Key management personnel services fee	188.00	175.00	162.00	149.00	
Management fees	189.00	176.00	163.00	150.00	
Other expenses	190.00	177.00	164.00	151.00	
Other key management personnel	191.00	178.00	165.00	152.00	

Notes-Issuedcapital | Notes-RelatedPartytran

Figure 29

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

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

4.4.1 Switch view by using the “Change Filing Information”

To switch from Key Financial Indicators to Full Financial Statements view for Individual templates, click on the “Change Filing Information” button of the toolbox as highlighted in Figure 30.

The screenshot shows the MBRS Preparation Tool interface. The 'Filing Information' window is open, displaying various fields for filing information. The 'Type of submission' dropdown is set to 'KFI-MFRS' and is highlighted with a red box. A warning dialog box is also visible, asking if the user wants to switch taxonomy, with 'Yes' and 'No' buttons.

Field	Value
Status of carrying on business during the financial year	Carrying on business activities
Disclosure of financial statements audit status	Audited
Audit exemption category	
Basis of accounting standards applied to prepare the financial statements	Malaysian Financial Reporting Standards
Disclosure of other accounting standards applied	
Type of submission	KFI-MFRS
Nature of financial statements	Consolidated
Description of presentation currency	Malaysian Ringgit (MYR)
Description of functional currency	Malaysian Ringgit (MYR)
Level of rounding used in financial statements	In thousands ('000')
Name and version of software used to generate XBRL file	MBRS_Preparation_Tool v2.0

Figure 30



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

4.4.2 Switch View function

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

Go to Toolbox and click on **View all Templates** as shown in Figure 31.

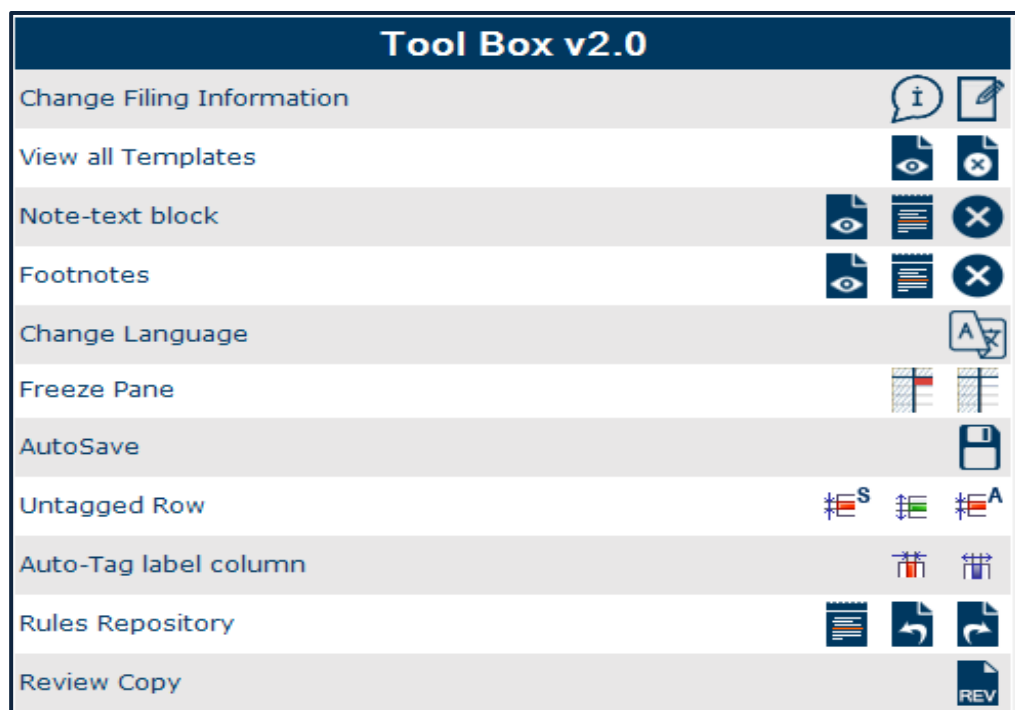


Figure 31

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 32.

The screenshot displays the mTool Financial Statements (FS) interface. It features a tree view on the left with the following categories and items:

- General**
 - ☒ [010000] Filing Information
- Disclosure**
 - ☒ [020000] Scope of filing
 - ☒ [120000] Disclosure - Directors report
 - ☒ [120200] Disclosure - Director business review
 - ☒ [120100] Disclosure - Statement by directors
 - ☒ [110000] Disclosure - Involvement in Stock Exchange
 - ☒ [130000] Disclosure - Auditors report to members
- Statements**
 - ☐ [210000] Statement of financial position, by current/non-current
 - ☐ [210100] Sub-classification of assets, liabilities and equity,
 - ☒ [220000] Statement of financial position, by order of liquidity
 - ☒ [220100] Sub-classification of assets, liabilities and equity,
 - ☐ [310000] Statement of profit or loss, by function of expense
 - ☐ [310100] Analysis of profit or loss, by function of expense
 - ☒ [320000] Statement of profit or loss, by nature of expense
 - ☒ [320100] Analysis of profit or loss, by nature of expense
 - ☒ [410000] Statement of Comprehensive Income - Net of tax
 - ☐ [420000] Statement of Comprehensive Income - Before tax
 - ☐ [510000] Statement of cash flows, direct method
 - ☒ [520000] Statement of cash flows, indirect method
 - ☒ [610000] Statement of Changes in Equity
- Notes**
 - ☒ [710000] Notes - Corporate information
 - ☒ [720000] Notes - Summary of significant accounting policies
 - ☒ [730000] Notes - List of notes
 - ☒ [740000] Notes - Issued capital
 - ☒ [750000] Notes - Related party transactions

At the bottom of the interface, there are three buttons: **Tool Box**, **Source Document**, and **Generate XBRL**.

Figure 32

4.5 Linking primary statements with notes

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

4.5.1 Linking between primary statements and notes

Click **See details** on Primary statement templates as shown in Figure 33. Templates for relevant primary items will open and the same would happen when you click for its relevant Notes.

	Consolidated 09/12/2021 - 08/12/2022 MYR'000	Consolidated 09/12/2020 - 08/12/2021 MYR'000	Separate 09/12/2021 - 08/12/2022 MYR'000	Separate 09/12/2020 - 08/12/2021 MYR'000
Statement of Profit or Loss				
Statement of profit or loss				
Continuing operations				
* Revenue	15,000.00	14,675.00	14,350.00	14,025.00
* Other income	22,050.00	21,595.00	21,140.00	20,685.00
(Increase) decrease in inventories of finished goods and work in progress	1,514.00	1,501.00	1,488.00	1,475.00
Other work performed by company and capitalised	1,515.00	1,502.00	1,489.00	1,476.00
Raw materials and consumables used	1,516.00	1,503.00	1,490.00	1,477.00
Depreciation, impairment and amortisation	1,517.00	1,504.00	1,491.00	1,478.00
* Employee benefits expense	6,525.00	6,395.00	6,265.00	6,135.00
* Other expenses	14,428.00	14,103.00	13,778.00	13,453.00
Profit (loss) from operating activities	13,065.00	12,766.00	12,467.00	12,168.00
* Finance income	1,109.00	1,083.00	1,057.00	1,031.00
* Finance costs	1,317.00	1,304.00	1,291.00	1,278.00
Share of profit (loss) of associates and joint ventures accounted for using equity method	676.00	663.00	649.00	636.00
* Profit (loss) before tax	13,533.00	13,208.00	12,882.00	12,557.00

Figure 33

5 Customise the MBRS templates

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

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

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

5.1 Edit answers to Filing Information Questions

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

1. Go to Filing information template as shown in Figure 34.

MBRS
Malaysian Business Reporting System
Preparation Tool

Content Page | Toolbox | XBRL Help | Legend

FS-MFRS Filing Information

* denotes mandatory items to be reported

[Edit Filing Information](#)

Filing Information	
General Filing Information	
*New Company registration number	123456789012
Company registration number	9876543-X
*Name of company	XYZ LTD
Former name of the company	
*Origin of company	Incorporated outside Malaysia
*Status of company	Public company
*Types of company	Company limited by shares
*Application of submission	Ordinary filing
Statutory Declaration for rectification	
Court Order reference number	
*Disclosure of financial statements preparation	Subsequent

Content Page | **FilingInfo** | SOF | Directors ... +

Figure 34

2. Click on **Edit Filing Information**. Filing Information template opens up with the current data filled as shown in Figure 35. Now, you can make changes to your answers to the Filing Information questions; for example, change the type of income statement from by function to by nature. After clicking on **Generate Template** the templates will be updated based on changes made to the Filing Information questions.

Filing Information

*	New Company registration number	123456789012	
	Company registration number		G
	Name of company	XYZ LTD	
	Former name of the company		
	Origin of company	Incorporated outside Malaysia	▼
	Status of company	Public company	▼
	Types of company	Company limited by shares	▼
	Application of submission	Ordinary filing	▼
	Statutory Declaration for rectification		
	Court Order reference number		

* denotes mandatory items to be reported

Generate TempCancel

Figure 35

5.2 Templates

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

6 Get Templates Filled

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

Financial Statement in Word/Excel format

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

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.

1. Select a particular template to tag values.

Click **Source Document** in the bottom of the Toolbox as shown in Figure 36.



Figure 36

2. A window opens up for users to choose a file. The supported file formats are MS Word and MS Excel formats with extensions of .doc, .docx, .xls, and .xlsx.

3. Select relevant file. The selected file is opened as Source Document as shown in Figure 37.

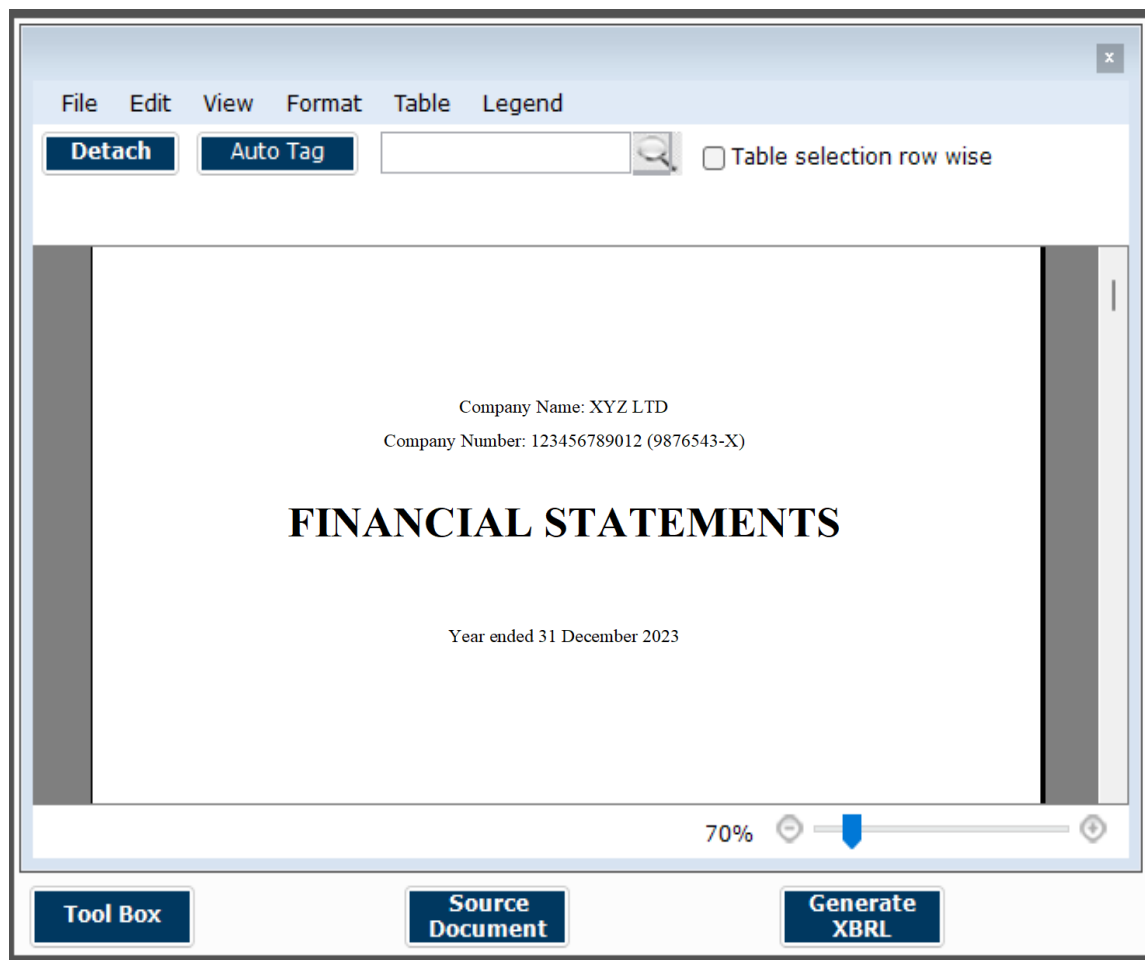


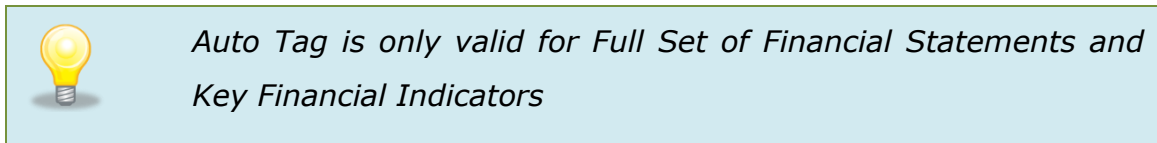
Figure 37

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

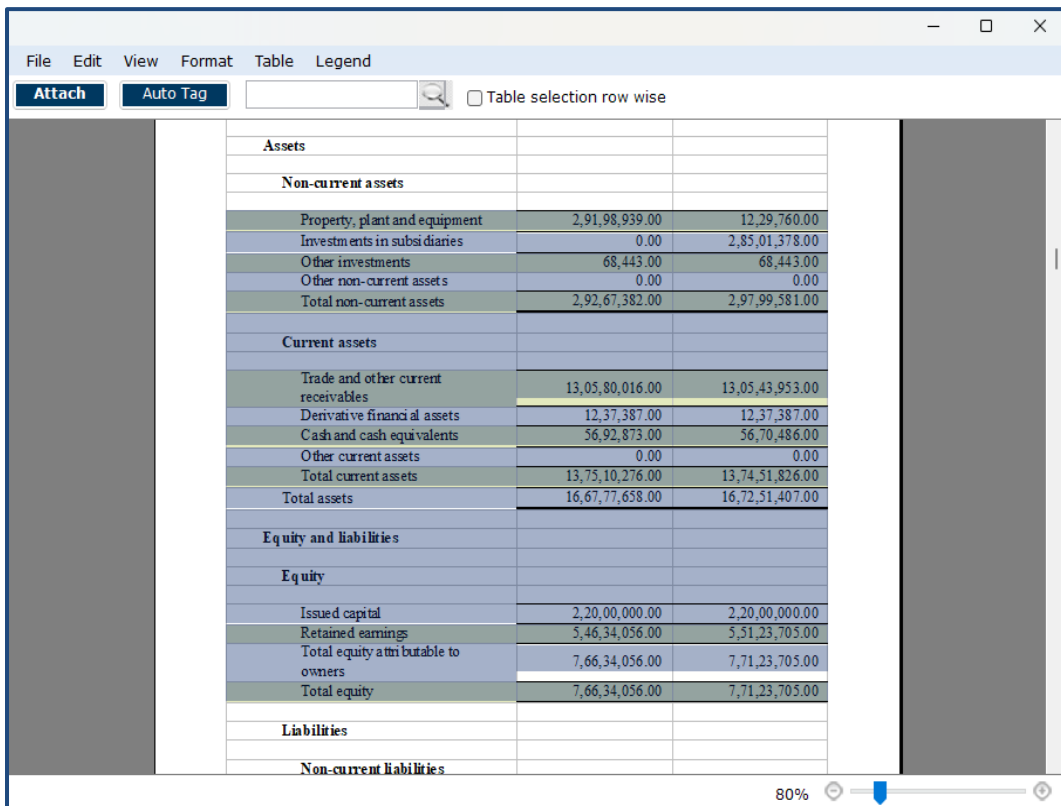
Property, plant and equipment within the template because fixed assets are defined as a synonym for Property, plant and equipment.

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.



6.2.1 Basic Auto Tag

1. Import the source document.
2. Select the table rows on the source document as shown in Figure 38.



File	Edit	View	Format	Table	Legend
Attach	Auto Tag			<input type="checkbox"/> Table selection row wise	
Assets					
Non-current assets					
Property, plant and equipment	2,91,98,939.00	12,29,760.00			
Investments in subsidiaries	0.00	2,85,01,378.00			
Other investments	68,443.00	68,443.00			
Other non-current assets	0.00	0.00			
Total non-current assets	2,92,67,382.00	2,97,99,581.00			
Current assets					
Trade and other current receivables	13,05,80,016.00	13,05,43,953.00			
Derivative financial assets	12,37,387.00	12,37,387.00			
Cash and cash equivalents	56,92,873.00	56,70,486.00			
Other current assets	0.00	0.00			
Total current assets	13,75,10,276.00	13,74,51,826.00			
Total assets	16,67,77,658.00	16,72,51,407.00			
Equity and liabilities					
Equity					
Issued capital	2,20,00,000.00	2,20,00,000.00			
Retained earnings	5,46,34,056.00	5,51,23,705.00			
Total equity attributable to owners	7,66,34,056.00	7,71,23,705.00			
Total equity	7,66,34,056.00	7,71,23,705.00			
Liabilities					
Non-current liabilities					

Figure 38

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 39.



- **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 37.*
- **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 6.2.2](#) for more information.*

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

Item	Current Year	Previous Year
Property, plant and equipment	2,918,939.00	12,297,760.00
Investment properties	0.00	0.00
Intangible assets	0.00	0.00
Investments in subsidiaries	2,850,137.80	0.00
Investments in associates	0.00	0.00
Investments in joint ventures	0.00	0.00
Other investments	0.00	0.00
Trade and other non-current receivables	0.00	0.00
Deferred tax assets	0.00	0.00
Other non-current assets	0.00	0.00
Total non-current assets	2,918,939.00	12,297,760.00
Current assets		
Inventories	0.00	0.00
Biological assets	0.00	0.00
Other investments	0.00	0.00
Trade and other current receivables	13,058,016.00	13,054,953.00
Current tax assets	0.00	0.00
Derivative financial assets	12,373,870.00	12,373,870.00
Cash and cash equivalents	56,928,730.00	56,704,850.00
Other current assets	0.00	0.00
Total current assets	82,360,536.00	82,133,673.00
Total assets	85,279,475.00	94,431,433.00
Equity and liabilities		
Equity		
Issued capital	2,200,000.00	2,200,000.00
Retained earnings	5,463,405.00	5,512,705.00
Total equity attributable to owners	7,663,405.00	7,712,705.00
Equity, other components	0.00	0.00
Non-controlling interests	0.00	0.00
Total equity	7,663,405.00	7,712,705.00
Liabilities		
Non-current liabilities		
Loans and borrowings	0.00	0.00
Employee benefits	0.00	0.00
Provisions	0.00	0.00
Deferred tax liabilities	1,198,330.00	1,198,330.00
Trade and other non-current payables	0.00	0.00
Other non-current liabilities	0.00	0.00
Total non-current liabilities	1,198,330.00	1,198,330.00
Current liabilities		
Loans and borrowings	7,740,780.00	7,740,780.00
Employee benefits	0.00	0.00
Provisions	0.00	0.00
Trade and other current payables	1,173,759.00	1,172,179.00
Current tax liabilities	8,853,330.00	8,853,330.00
Total current liabilities	19,767,869.00	19,766,289.00

Figure 39

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

Item	Current Year	Previous Year
Property, plant and equipment	2,918,939.00	12,297,760.00
Investment properties	0.00	0.00
Intangible assets	0.00	0.00
Investments in subsidiaries	2,850,137.80	0.00
Investments in associates	0.00	0.00
Investments in joint ventures	0.00	0.00
Other investments	0.00	0.00
Trade and other non-current receivables	0.00	0.00
Deferred tax assets	0.00	0.00
Other non-current assets	0.00	0.00
Total non-current assets	2,918,939.00	12,297,760.00
Current assets		
Inventories	0.00	0.00
Biological assets	0.00	0.00
Other investments	0.00	0.00
Trade and other current receivables	13,058,016.00	13,054,953.00
Current tax assets	0.00	0.00
Derivative financial assets	12,373,870.00	12,373,870.00
Cash and cash equivalents	56,928,730.00	56,704,850.00
Other current assets	0.00	0.00
Total current assets	82,360,536.00	82,133,673.00
Total assets	85,279,475.00	94,431,433.00
Equity and liabilities		
Equity		
Issued capital	2,200,000.00	2,200,000.00
Retained earnings	5,463,405.00	5,512,705.00
Total equity attributable to owners	7,663,405.00	7,712,705.00
Equity, other components	0.00	0.00
Non-controlling interests	0.00	0.00
Total equity	7,663,405.00	7,712,705.00
Liabilities		
Non-current liabilities		
Loans and borrowings	0.00	0.00
Employee benefits	0.00	0.00
Provisions	0.00	0.00
Deferred tax liabilities	1,198,330.00	1,198,330.00
Trade and other non-current payables	0.00	0.00
Other non-current liabilities	0.00	0.00
Total non-current liabilities	1,198,330.00	1,198,330.00
Current liabilities		
Loans and borrowings	7,740,780.00	7,740,780.00
Employee benefits	0.00	0.00
Provisions	0.00	0.00
Trade and other current payables	1,173,759.00	1,172,179.00
Current tax liabilities	8,853,330.00	8,853,330.00
Total current liabilities	19,767,869.00	19,766,289.00

Figure 40

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 41. A window opens up for the user to choose file.

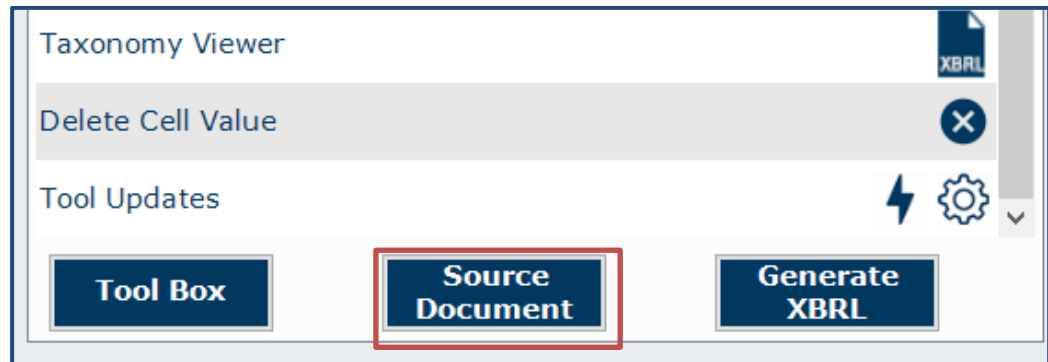


Figure 41

2. Select relevant file to browse. The selected file is opened up in a Source Document window alongside the template as shown in Figure 42.

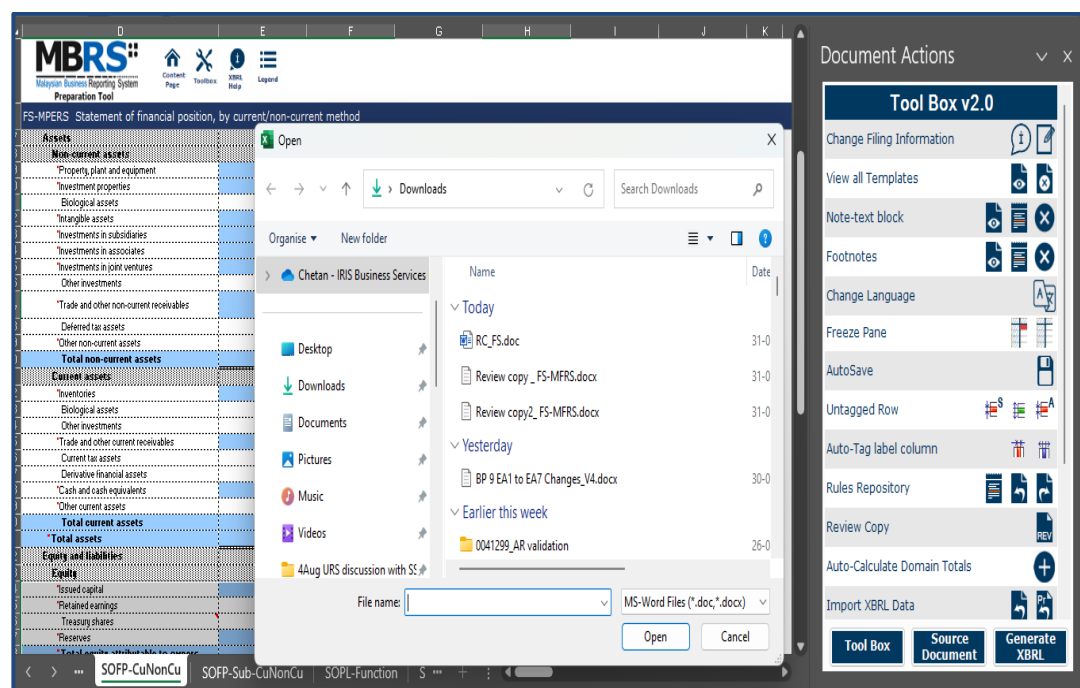


Figure 42

3. Select taxonomy labels in the template as shown in Figure 43.

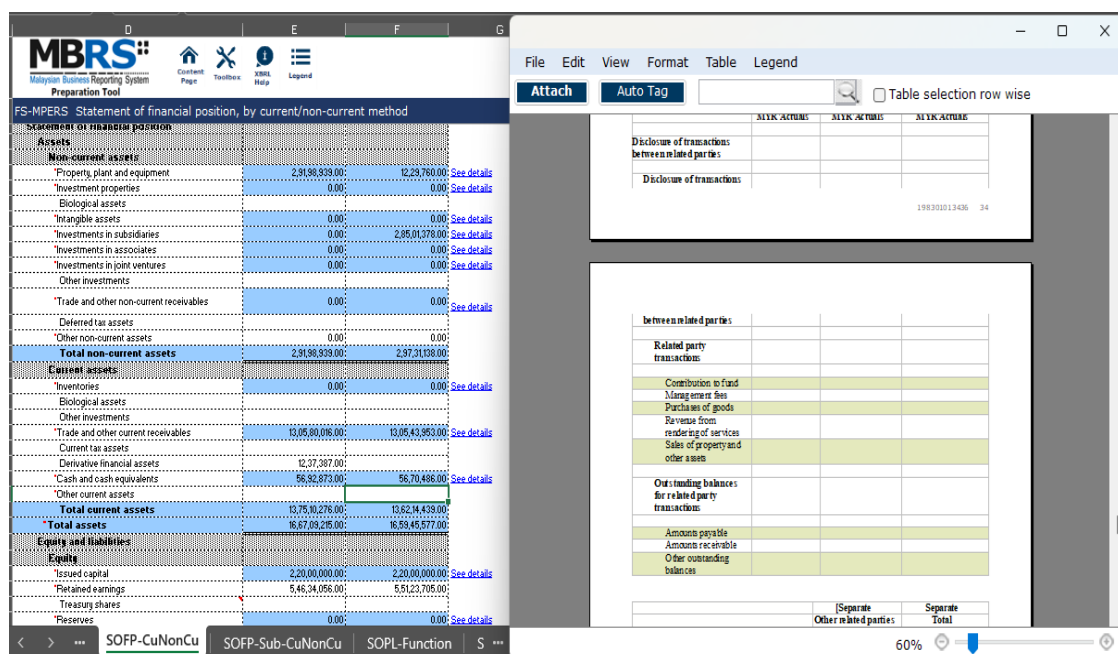


Figure 43

4. Select an entire table or a section of the table on the Source Document for tagging as shown in Figure 43.
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 44.

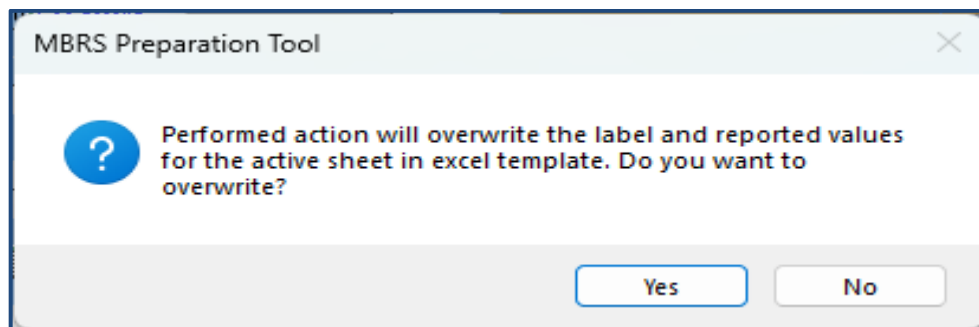


Figure 44

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 45.

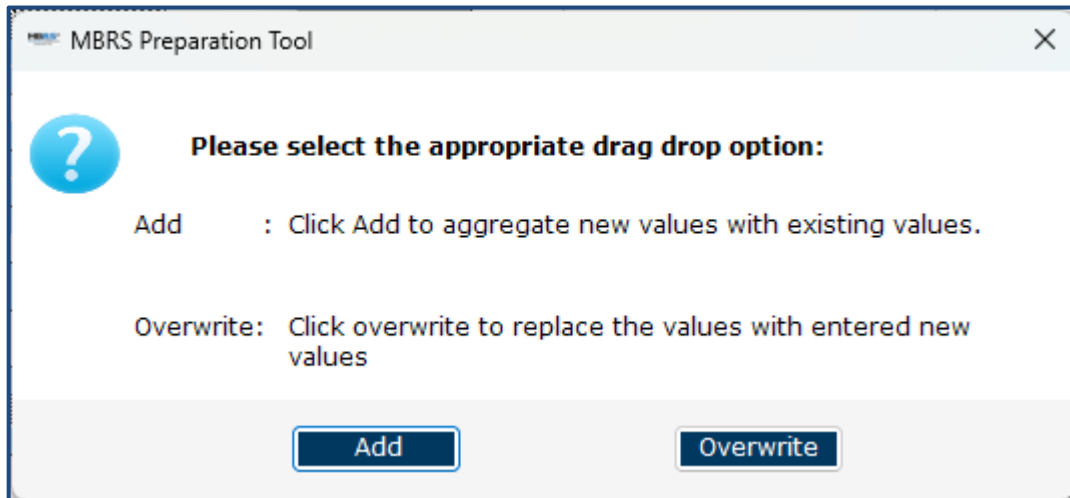


Figure 45

3. Click **Add** to aggregate new values with existing values. A footnote will be created as shown in Figure 46.

MBRS [®] Malaysian Business Reporting System Preparation Tool			
FS-MPERS Statement of financial position, by current/non-current method			
Statement of financial position			
Assets			
Non-current assets			
*Property, plant and equipment	2,919,939.00	12,29,760.00	See details
*Investment properties	0.00	0.00	See details
Biological assets			
*Intangible assets	0.00	0.00	See details
*Investments in subsidiaries	0.00	2,85,01,378.00	See details
*Investments in associates	0.00		See details
*Investments in joint ventures	0.00	0.00	See details
Other investments	13,05,830.00	13,05,830.00	
*Trade and other non-current receivables	0.00	0.00	See details
Deferred tax assets	6,767.00	7,676.00	
*Other non-current assets	0.00	0.00	
Total non-current assets	3,05,11,536.00	3,10,44,644.00	
Current assets			
*Inventories	0.00	0.00	See details
Biological assets			
Other investments			
*Trade and other current receivables	13,05,80,016.00	13,05,43,953.00	See details
Current tax assets			
Derivative financial assets	12,37,387.00		
*Cash and cash equivalents	56,92,873.00	56,70,486.00	See details
*Other current assets			
Total current assets	13,75,10,276.00	13,62,14,439.00	
Total assets	16,80,21,812.00	16,72,59,083.00	
Equity and liabilities			
Equity			
*Issued capital	2,20,00,000.00	2,20,00,000.00	See details
*Retained earnings	5,46,34,056.00	5,51,23,705.00	
Treasury shares			
*Reserves	0.00	0.00	See details

Figure 46

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: 2023: Other investments [1,305,830] = Other investments [68,443] + Investment financial assets [1,237,387].
- Users can also create footnote manually using the Toolbox. Please refer to [section 8.6.1](#) 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 [section 8.6.1](#) 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 47.



Figure 47

2. Browse relevant XBRL file to import data. A warning message will be displayed as shown in Figure 48.

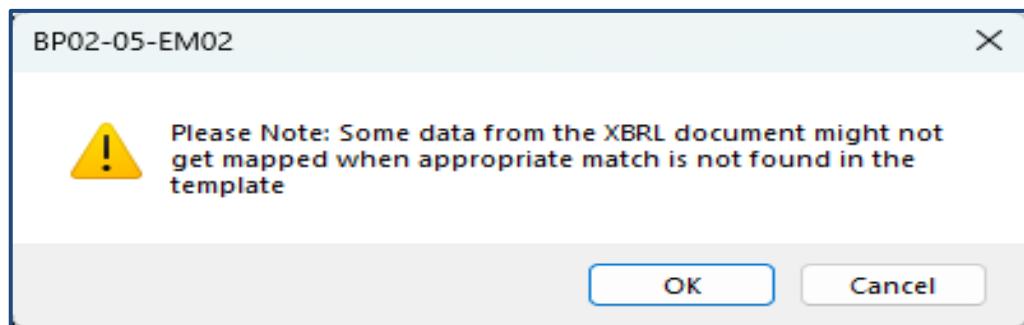


Figure 48

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

6.6 Typed dimensional tables

In typed dimensions, users will need to key in the Domain/classes that are applicable for the reporting company as per the source document. Example shown in Figure 49.

6.6.1 Add Typed Domain:

1. Click on **Add Domain** from toolbox, on the template where typed dimensions are applied.

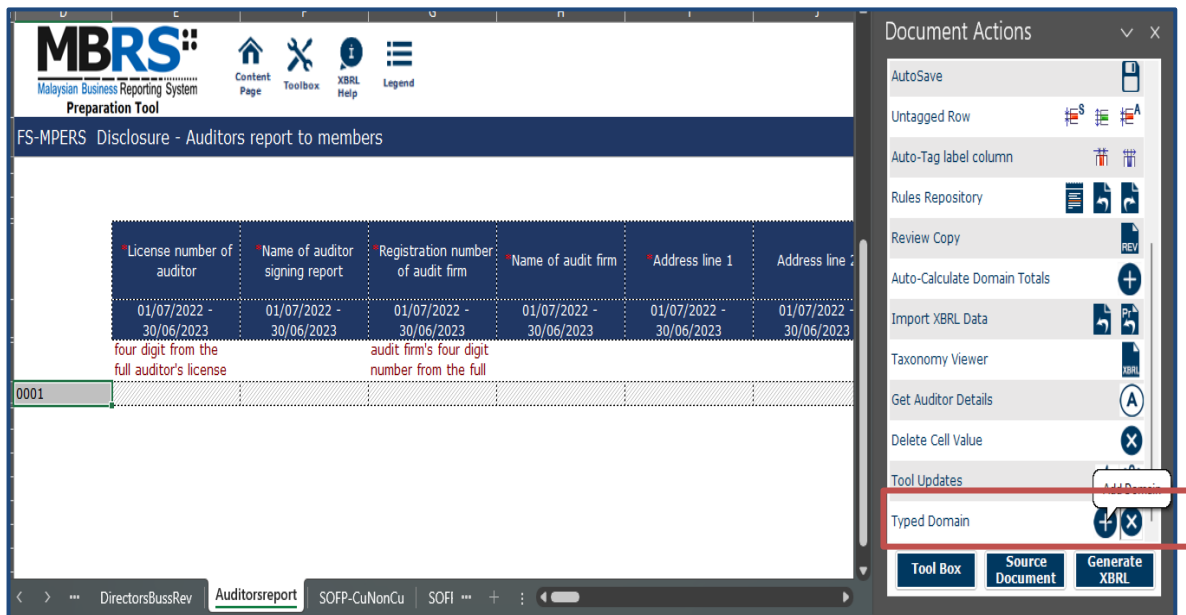
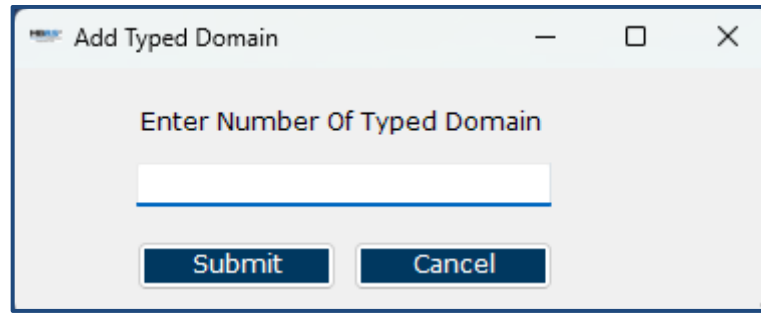


Figure 49

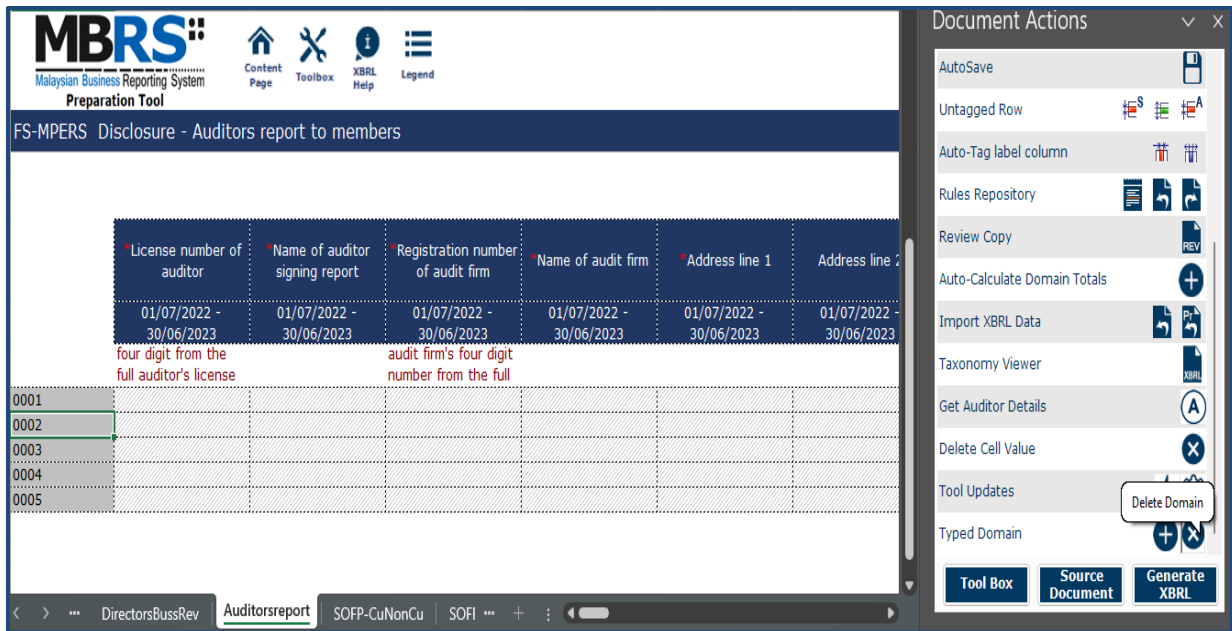
2. The window will open as shown in Figure 50.

**Figure 50**

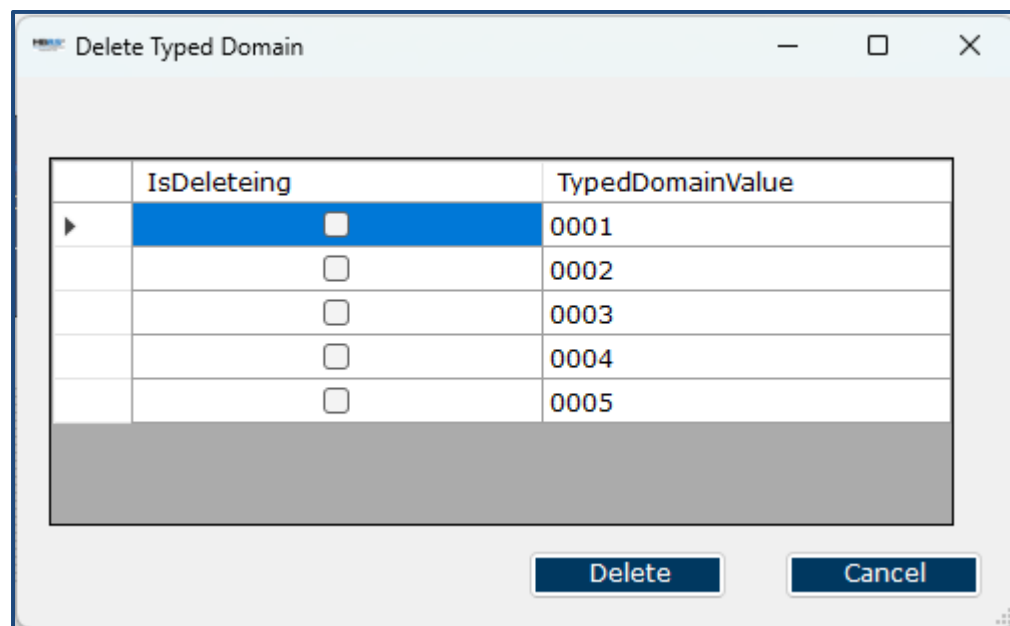
3. Enter the number of type domain required. Click Submit to add rows to the templates.

6.6.2 Delete Typed Domain:

1. Click on Delete Domain from toolbox, on the template where typed dimensions are applied.

**Figure 51**

2. The window will open as shown in Figure 52.

**Figure 52**

3. Select the **Check box** to delete the Type domain.
4. Click **Delete** to Delete rows to the templates.



*To delete the rows, There will be a prompt message as Deleting these domain(s) may result in data loss. Do you want to continue? **Yes** or **No**.*

7 Validate and Save XBRL File

7.1 Validate

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

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

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

1. To validate XBRL file, click **Generate XBRL** in the lower panel of the Toolbox as shown in Figure 53.

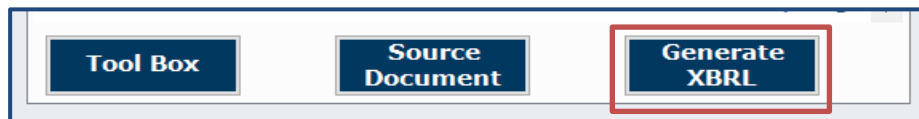


Figure 53

2. Error messages are shown in red texts in the validation window in Figure 54.

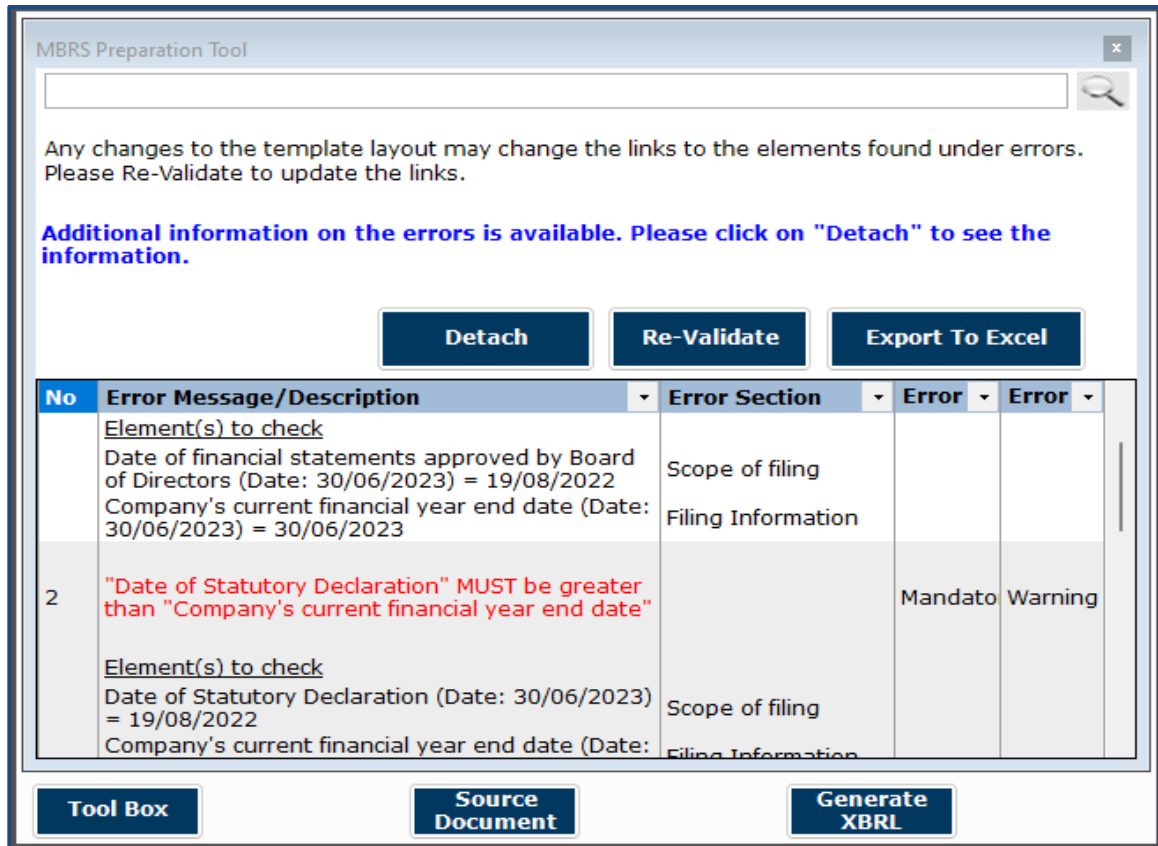


Figure 54

- 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.



- For FS/KFI returns, it is not mandatory for a Local Public company to report the "Date of financial statements and reports of the directors and auditors (if applicable) laid in annual general meeting" under 'Scope of Filing' (SOP), However in mTool, user gets the warning message since the date is not captured.
- In this case, user will be restricted during the lodgement of the filing as the date has not been entered.

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. For example: *Total assets (31/03/2017)* shown under the "Element (s) to check" means that the amount submitted for Total assets as of 31 March 2017 may be incorrect. Similarly, *Total fund/equity and liabilities (31/03/2017)* means that the amount submitted for Total fund/equity and liabilities as of 31 March 2017 may be incorrect.
- 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's an Error or Warning.

7.2 Save XBRL file

7.2.1 Save Review copy

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

The mTool can generate a human readable format:

- **Review Copy:** The Review Copy is designed to reflect the content submitted within “Disclosure of Complete Set of Financial Statements” text block as well as the detailed information elements. This would allow preparers to review the complete set of information submitted within the XBRL file.
1. Click **Review copy** on the Toolbox as shown in Figure 55.

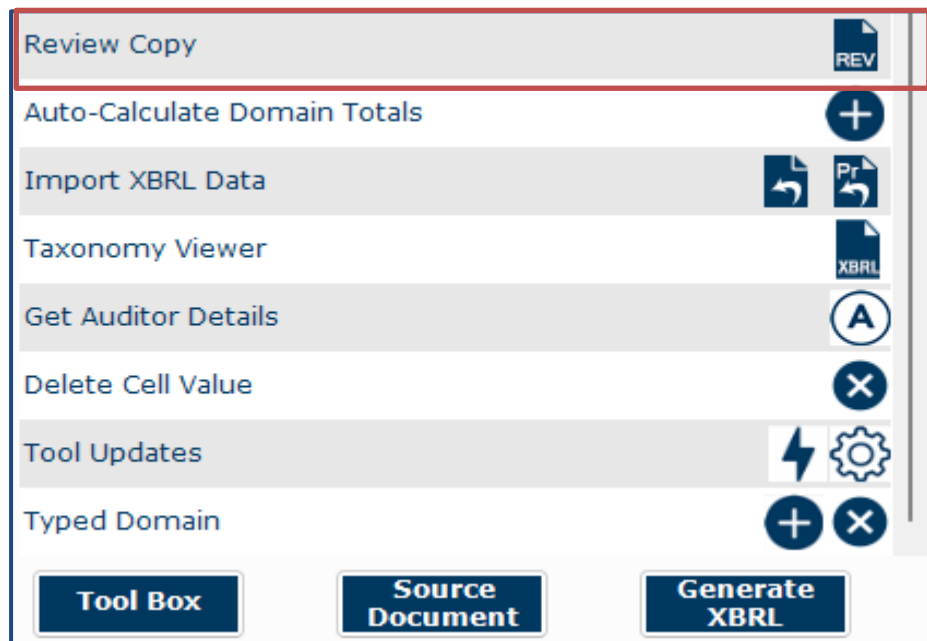
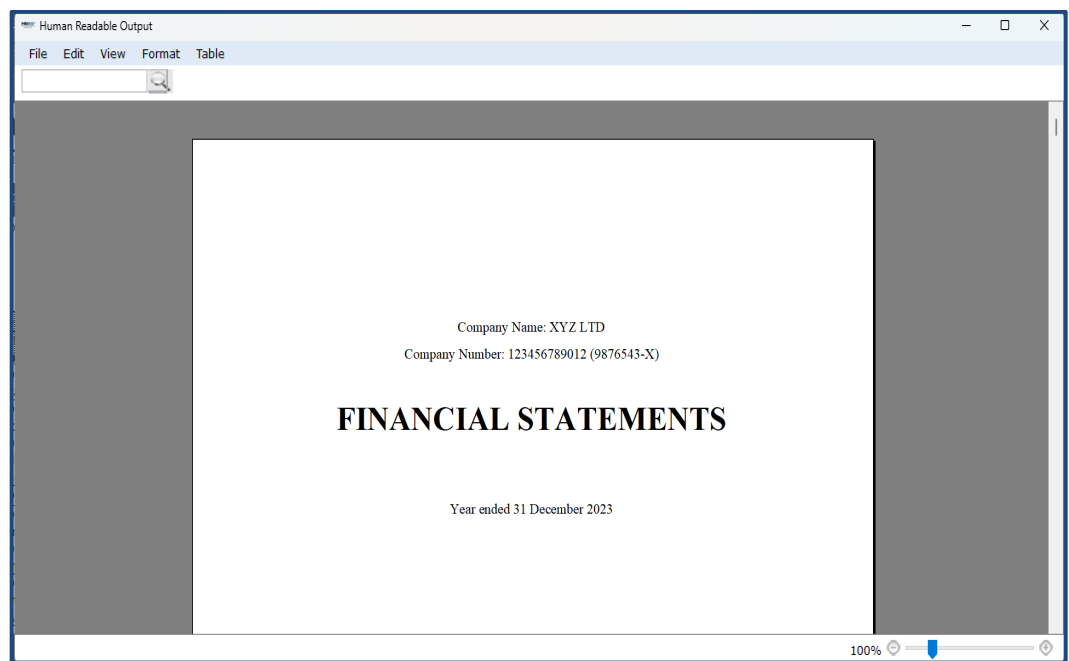


Figure 55

2. **Save File as** Word document as shown in Figure 56.

**Figure 56**

- 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 57.

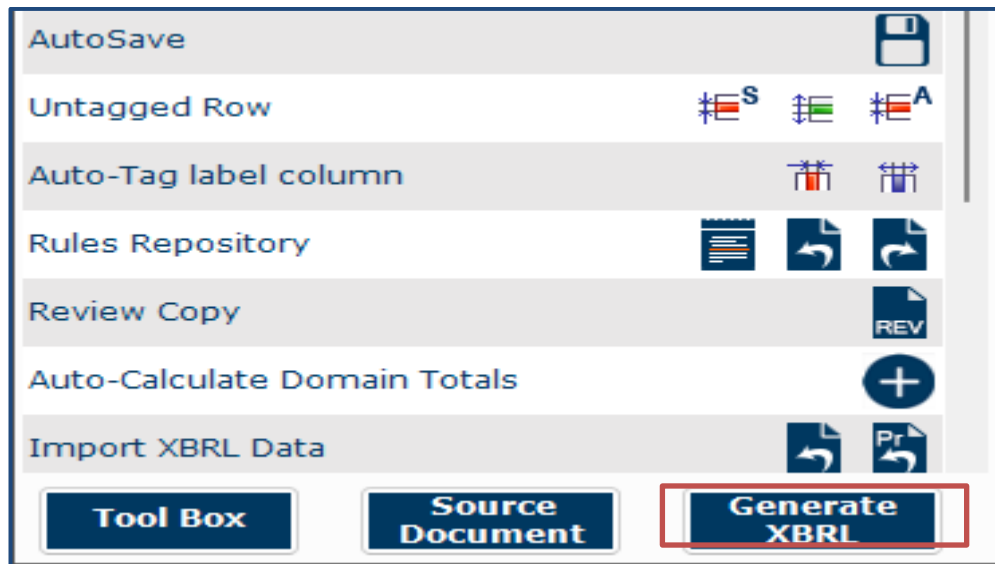


Figure 57

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 53. You will need to resolve these fundamental XBRL errors before the XBRL file can be saved as shown in Figure 58.

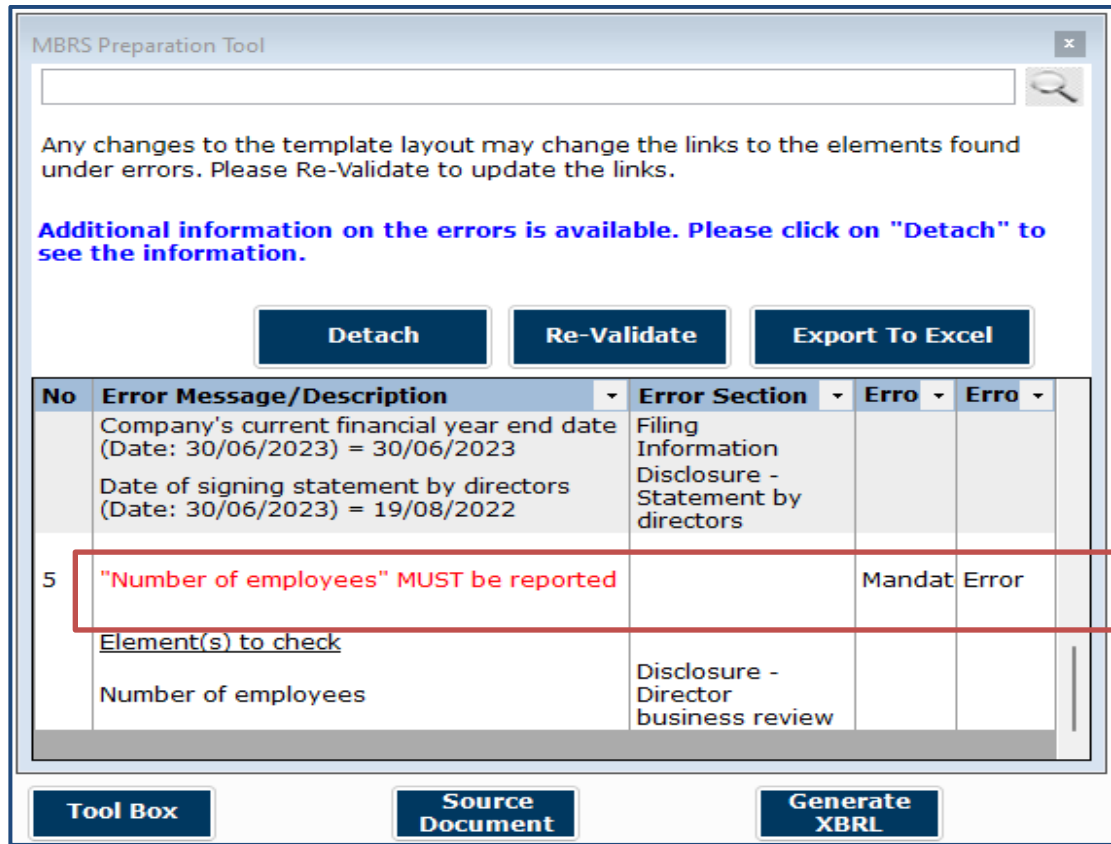
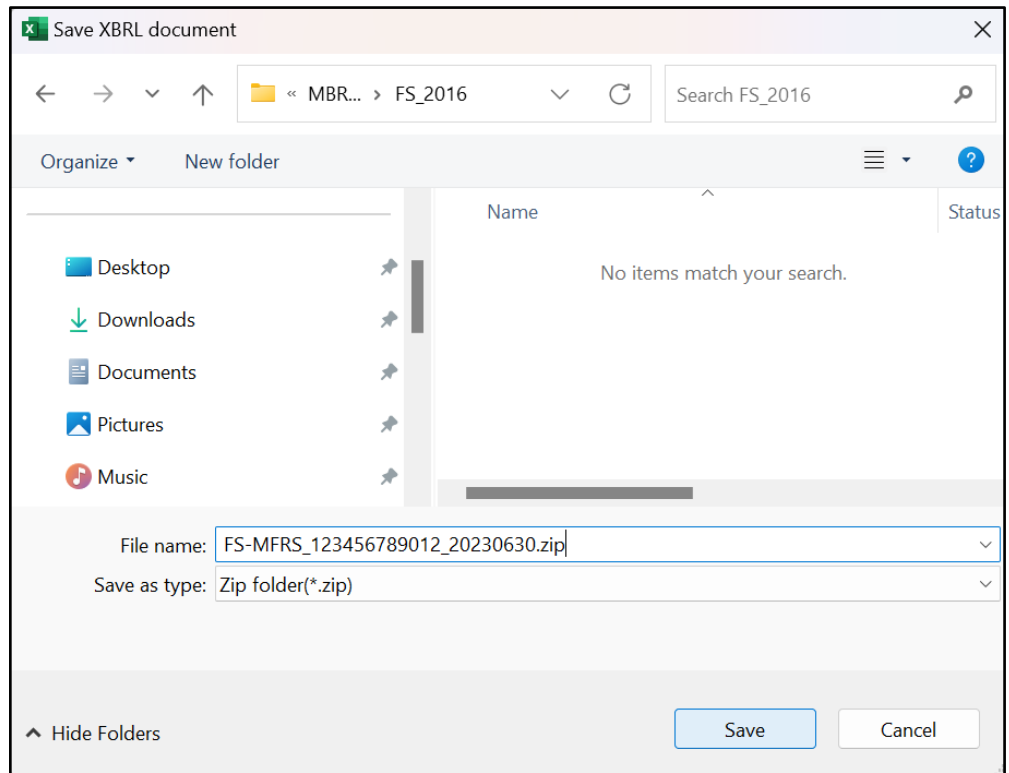


Figure 58

- If there are no fundamental XBRL errors, you can click **Save XBRL zip file** in the window. A browser window will open for you to save XBRL Financial Statements as shown in Figure 59.

**Figure 59**

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

8 Toolbox Functions and Features

The Toolbox in the preparation tool has different functions and features, which allow users to customize the templates, fill the templates and generate human readable output and XBRL files. Below shows what the Toolbox looks like in Figure 60.

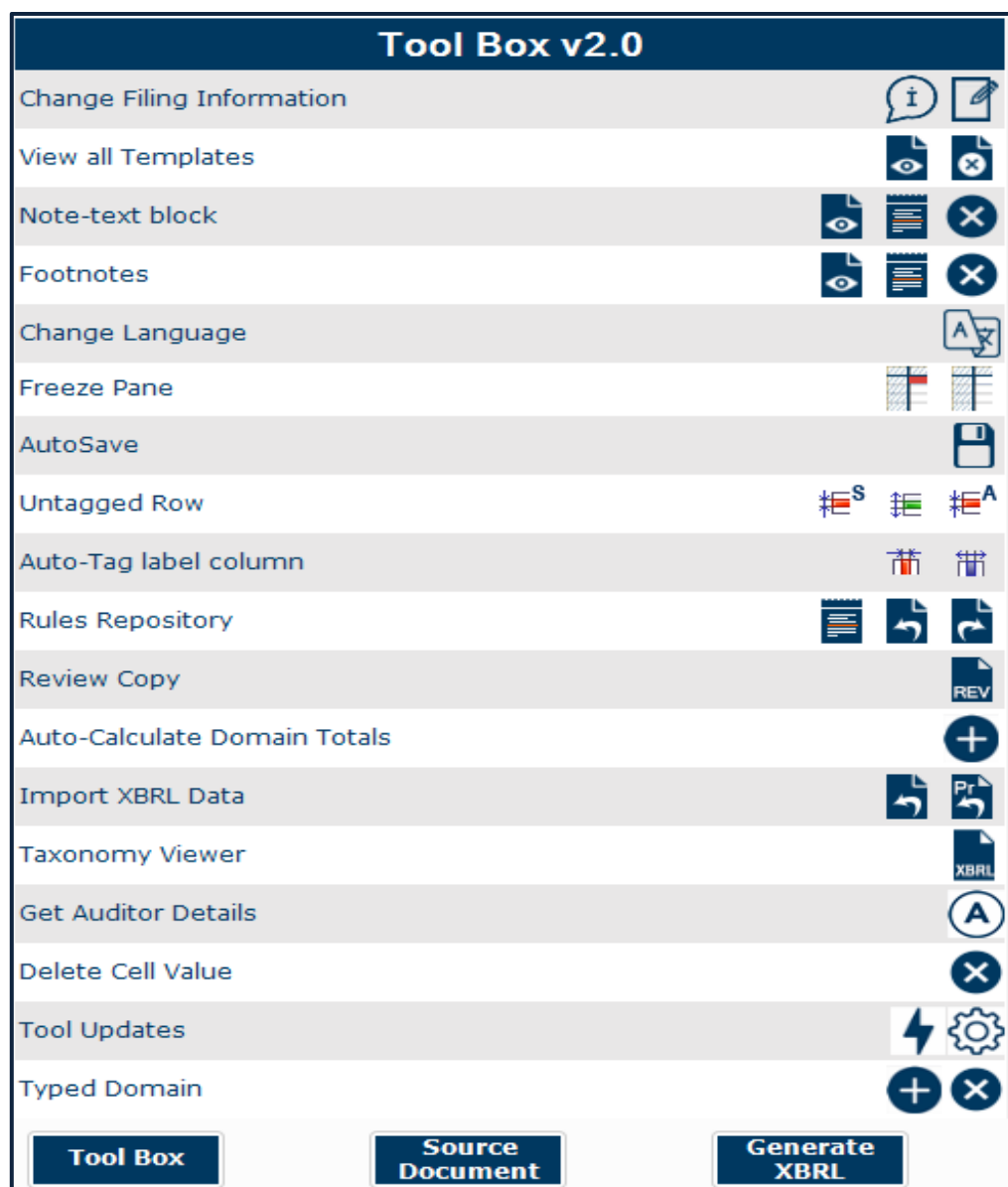


Figure 60

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. **Note-text block:** Preview note text block as well as Add/ View/ Edit/ Delete text block.

- d. **Footnotes:** Preview Footnotes as well as Add/ View/ Edit/ Delete the footnotes.
- e. **Change Language:** Change the language of the Template.
- f. **Freeze panes:** Freeze or unfreeze a portion of the template.
- g. **Auto Save:** Activate and set time interval for the tool to automatically save Excel templates.
- h. **Untagged Row:** Show or hide all of untagged rows.
- i. **Auto-Tag label column:** Show or hide Auto-Tag labels.
- j. **Rules repository:** View, import or export the rule repository.
- k. **Review Copy:** Allow preparers to review the complete set of information submitted within the XBRL file.
- l. **Auto-Calculate Domain Totals:** Allow calculating parent domain values for current layout only or for all layouts in the sheet
- m. **Import XBRL data:** Import previously saved XBRL files into the preparation tool to pre-populate prior year numbers onto the MBRS templates.
- n. **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.
- o. **Get Auditor Details:** To get fetch the auditor details.
- p. **Delete cell value:** Delete or clear all data on selected template.
- q. **Tool Updates:** Check of tool updated and Configure proxy settings.
- r. **Auto-Calculate Domain Totals:** Allow calculating parent domain values for current layout only or for all layouts in the sheet.
- s. **Typed Domain:** This is new functionality that has been introduced in Financial Statement, the 'Type Domain > Add' button is to allow the

user to add the required number of new rows to capture the data regarding the Auditors report to Members.

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 file

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 61.

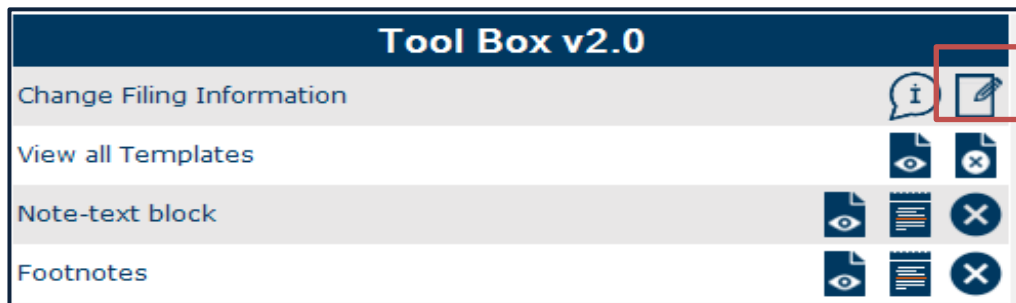


Figure 61

8.4.2 View all templates

1. Click View templates on the Toolbox as shown in Figure 62.

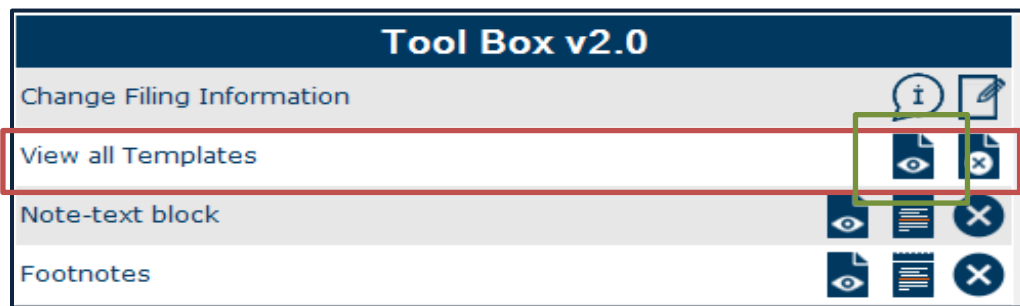


Figure 62

2. The view templates pane will appear in the right pane as shown in Figure 63. The pane shows the list of all the templates present in the selected taxonomy.

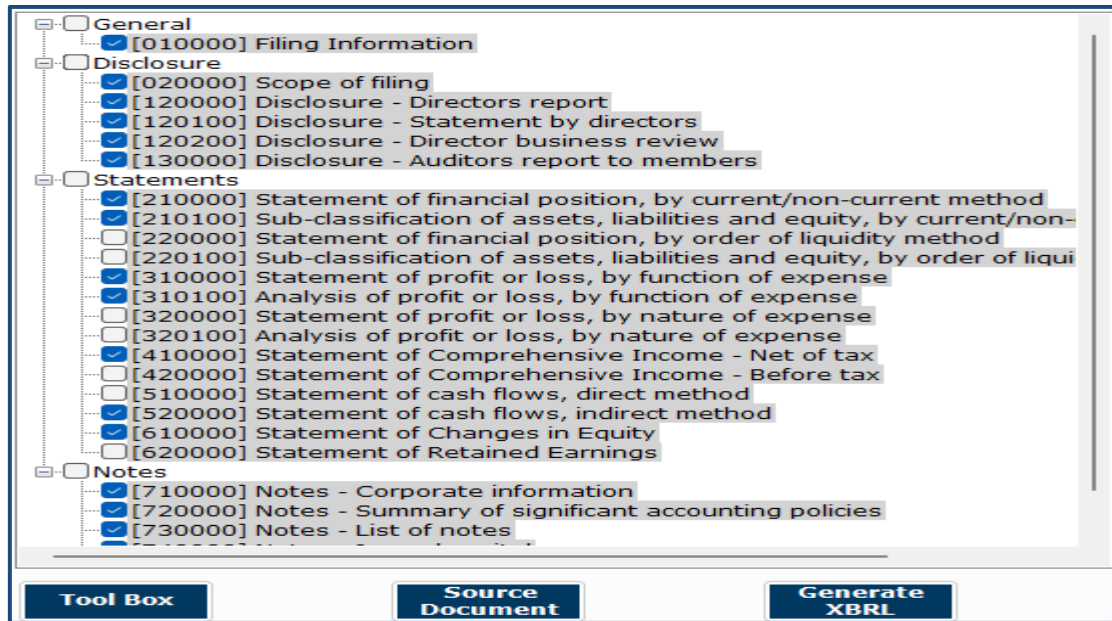


Figure 63

8.4.3 Clear template data

1. Click **Clear template data** on the Toolbox as shown in Figure 64.

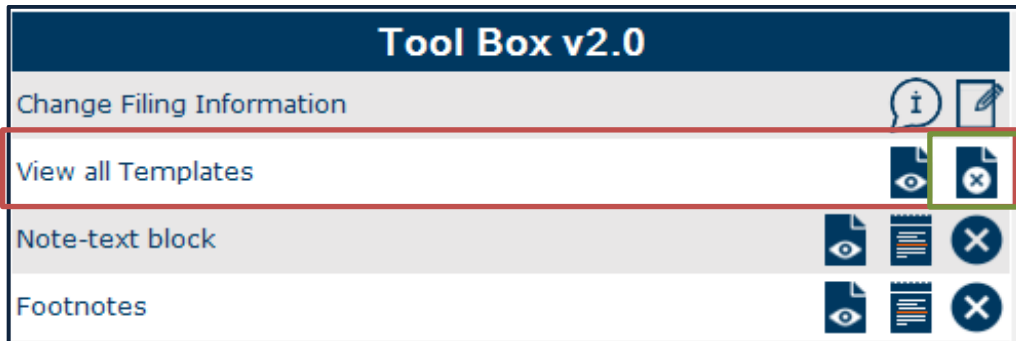
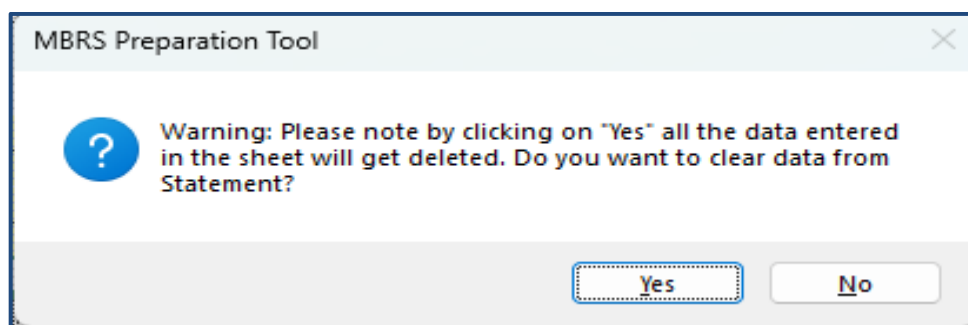


Figure 64

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

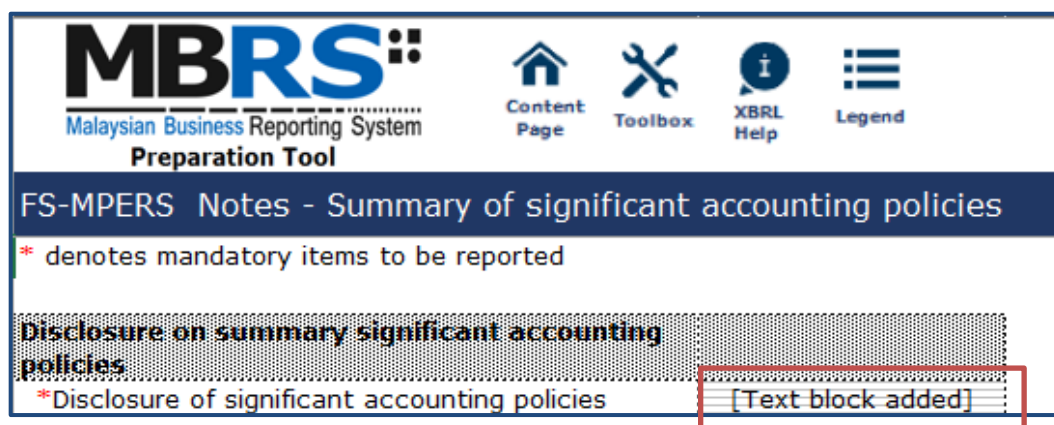
**Figure 65**

8.5 Note - text block

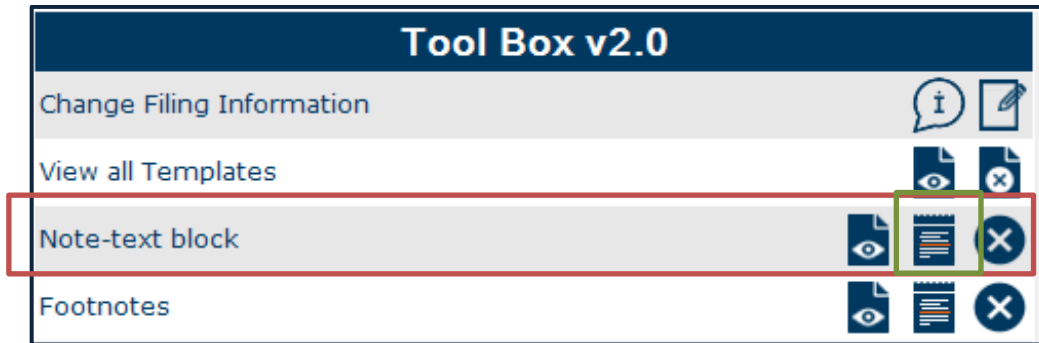
A text block information contains narrative information of concept that is to be reported.

8.5.1 View/edit

1. Select **text block field** as shown in Figure 66.

**Figure 66**

2. Click **Add/View/Edit** notes as shown in Figure 67.

**Figure 67**

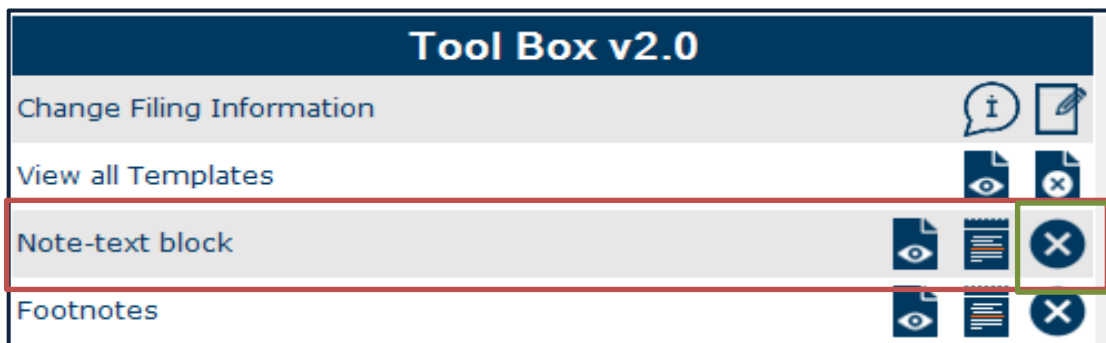
3. Text editor will open up displaying the text saved in the text block field.



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

8.5.2 Delete text block

1. Select text block fields in which notes have been added.
2. Click **Delete notes** on the Toolbox as shown in Figure 68.

**Figure 68**

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

8.6 Footnotes

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

8.6.1 Create Footnotes

1. Select cell in which numeric value has been entered.
2. Click **Create/View/Edit Footnotes** on the Toolbox as shown in Figure 69.

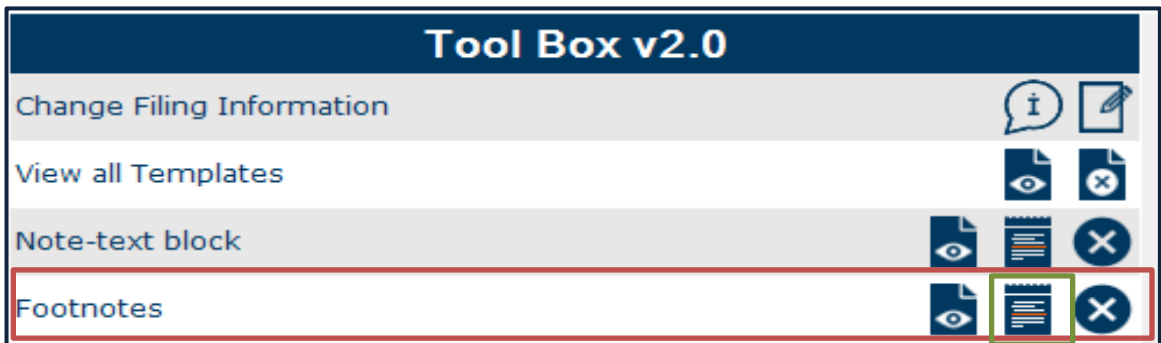
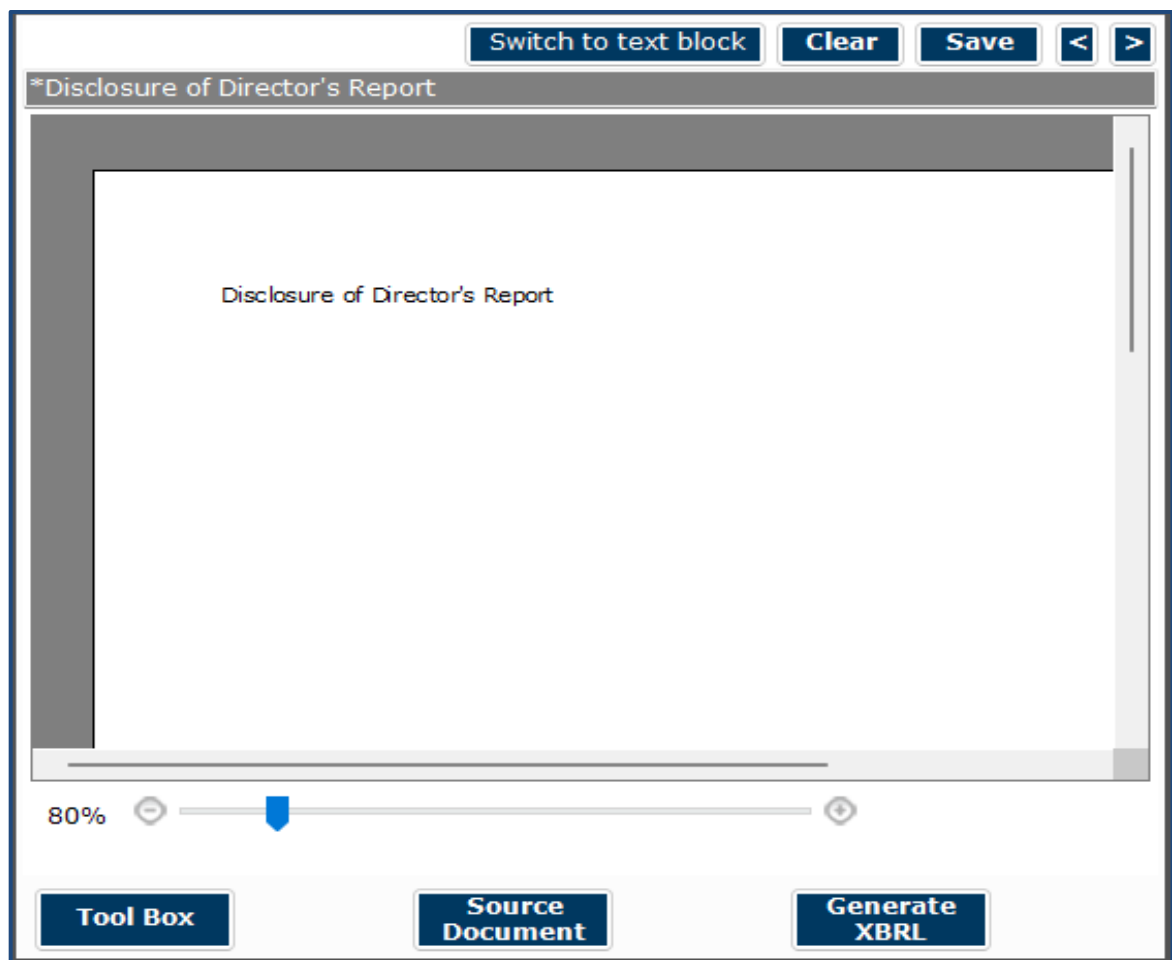


Figure 69

3. A text editor will show for you to create/view/edit footnote as shown in Figure 70.

**Figure 70**

4. Type the footnote. Save and close the text editor.
5. Footnote will be assigned to the selected cell as shown in Figure 71.

The screenshot displays the MBRSS Preparation Tool interface. The main window shows a financial statement template for 'FS-MPERS Statement of profit or loss, by function of expense'. The template includes columns for Consolidated and Separate data for the period 01/07/2022 - 30/06/2023, with MYR/Actuals values. The table lists various income and expense items, with 'Administrative expenses' highlighted in red. The 'Document Actions' panel on the right shows a text block for 'Administrative expenses' with a description: 'Administrative expenses includes Office expenses, Stationary expenses.' The panel also includes a zoom slider set to 95% and buttons for 'Tool Box', 'Source Document', and 'Generate XBRL'.

	Consolidated 01/07/2022 - 30/06/2023 MYR/Actuals	Separate 01/07/2022 - 30/06/2023 MYR/Actuals
Analysis of profit or loss		
Statement of profit or loss		
Continuing operations		
*Revenue	63,72,35,514.00	63,72,35,514.00
*Cost of sales	61,25,07,218.00	61,25,07,218.00
Gross profit	2,47,28,296.00	2,47,28,296.00
*Other income	0.00	0.00
Selling and distribution expenses		
Administrative expenses	1,01,10,309.00	1,00,10,211.00
Research and development expense		
*Other expenses	7,29,896.00	7,29,896.00
Profit (loss) from operating activities	1,38,81,431.00	1,39,58,189.00
*Finance income	2,90,886.00	2,90,886.00
*Finance costs	15,43,700.00	15,43,700.00
Share of profit (loss) of associates and joint		

Figure 71



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.

8.6.2 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.

8.6.3 Delete selected footnote

1. Select number cell(s) in which footnote has been assigned as shown in Figure 72.



Administrative expenses	1,01,16,969.00	1,00,40,211.00
-------------------------	----------------	----------------

Figure 72

2. Click **Delete Selected Footnotes** on the Toolbox as shown in Figure 73.



Figure 73

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

8.7 Freeze Pane

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

1. Select a section in the template as shown in Figure 74.

	Consolidated	Consolidated	Consolidated	Consolidated	Consolidated	Consolidated	Consolidated	Consolidated
	Issued capital	Retained earnings	Treasury shares	Capital reserve	Foreign currency translation reserve	Revaluation surplus	Other non-distributable reserves	Sub-total distributable
01/07/2022 - 30/06/2023	MYR Actuals	MYR Actuals	MYR Actuals	MYR Actuals	MYR Actuals	MYR Actuals	MYR Actuals	MYR Actuals
Statement of changes in equity								
Equity at beginning of period	2,20,00,000.00	4,48,58,895.00						
Impact of changes in accounting policies	0.00	0.00						
Equity at beginning of period, restated	2,20,00,000.00	4,48,58,895.00	0.00	0.00	0.00	0.00	0.00	0.00
Changes in equity								
Comprehensive income								
Profit (loss)	0.00	97,75,161.00						
Total other comprehensive income	0.00	0.00						
Total comprehensive income	0.00	97,75,161.00	0.00	0.00	0.00	0.00	0.00	0.00
Contributions by and distributions to owners								
Acquisition (dilution) of equity interest in subsidiaries								
Arising from conversion of Irredeemable Convertible Unsecured Loan Stock (ICULS)								
Dividends paid								

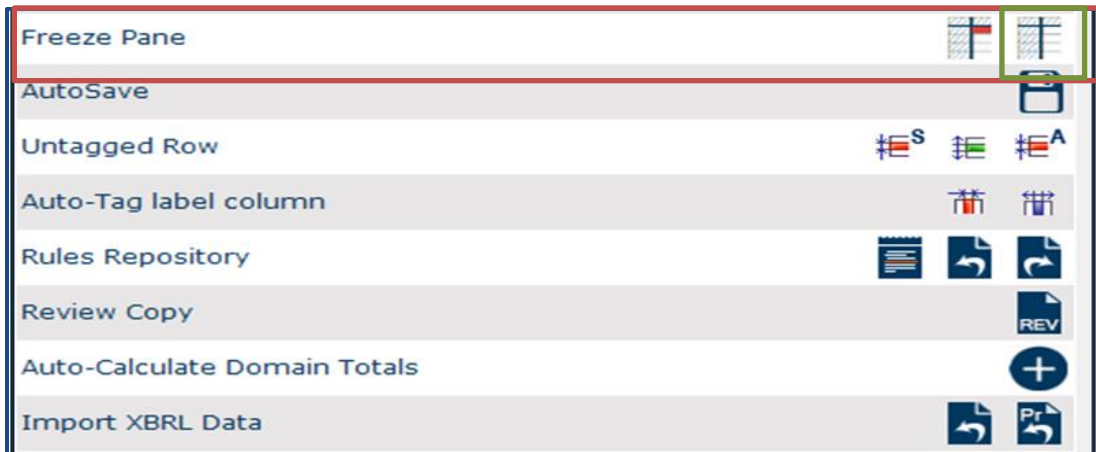
Figure 74

2. Click on **Freeze Pane** as shown in Figure 75.



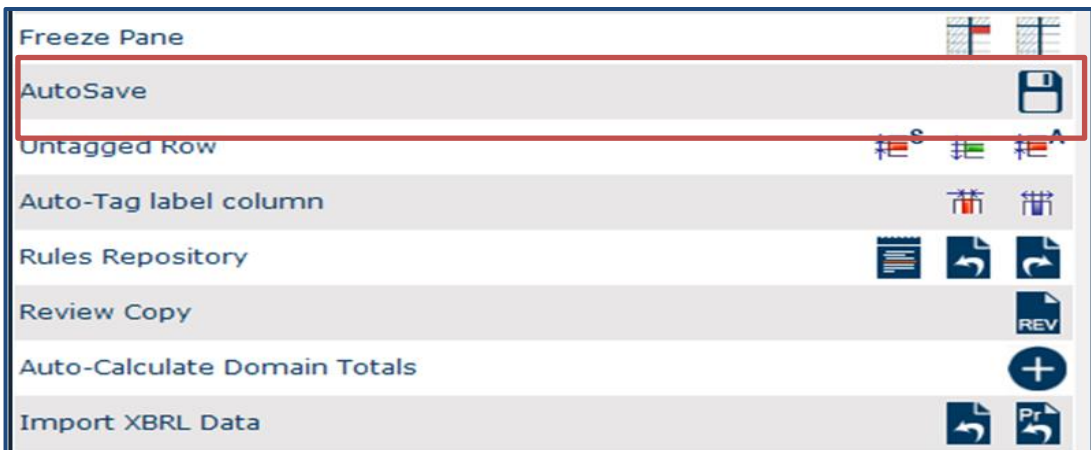
Figure 75

3. Freeze Pane will apply on the templates.
4. Click **Unfreeze Pane** as shown in Figure 76, and you can unfreeze pane.

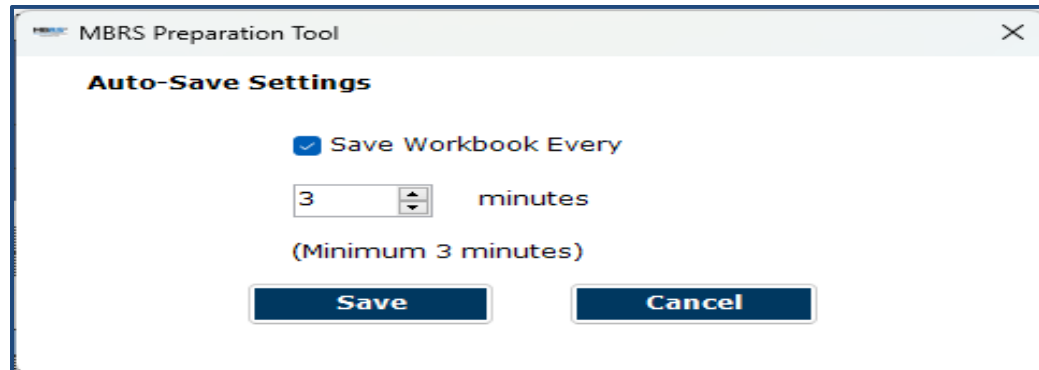
**Figure 76**

8.8 Auto Save

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

**Figure 77**

1. Select/unselect the check box in Figure 78 to enable/disable Auto Save.

**Figure 78**

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

8.9 Hide/show untagged rows

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

8.9.1 Hide All

1. Click **Hide Selected Untagged rows** on the Toolbox as shown in Figure 79.

**Figure 79**

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

8.9.2 Hide Selected

1. Select rows in the template.
2. Click **Hide Untagged** rows on the Toolbox as shown in Figure 80.



Figure 80

3. Untagged rows will hide from the current template.

8.9.3 Un-Hide

1. Click **Un-hide Untagged rows** on the Toolbox as shown in Figure 81.



Figure 81

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

8.10 Auto tag label column

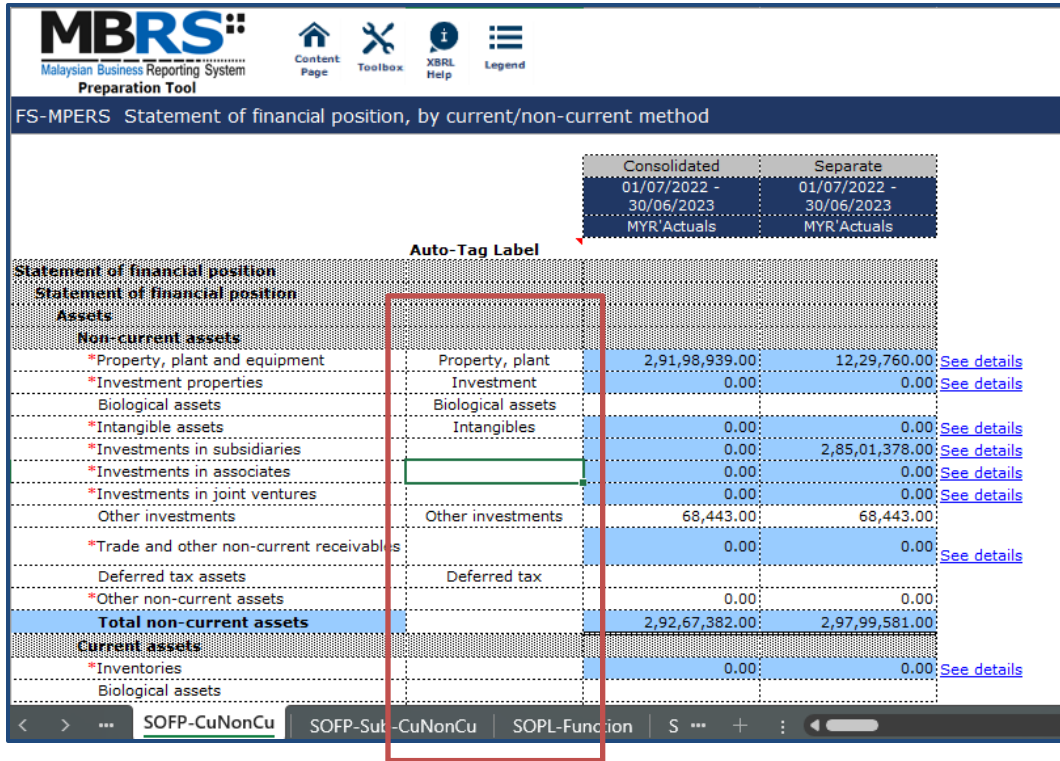
8.10.1 Show

1. Click **Show** Company label column on toolbox as shown in Figure 82.



Figure 82

- Company label column will be displayed on the template as shown in Figure 83.



MBRS
Malaysian Business Reporting System
Preparation Tool

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

		Consolidated 01/07/2022 - 30/06/2023 MYR Actuals	Separate 01/07/2022 - 30/06/2023 MYR Actuals
Statement of financial position			
Assets			
Non-current assets			
*Property, plant and equipment	Property, plant	2,91,98,939.00	12,29,760.00
*Investment properties	Investment	0.00	0.00
Biological assets	Biological assets		
*Intangible assets	Intangibles	0.00	0.00
*Investments in subsidiaries		0.00	2,85,01,378.00
*Investments in associates		0.00	0.00
*Investments in joint ventures		0.00	0.00
Other investments	Other investments	68,443.00	68,443.00
*Trade and other non-current receivables		0.00	0.00
Deferred tax assets	Deferred tax		
*Other non-current assets		0.00	0.00
Total non-current assets		2,92,67,382.00	2,97,99,581.00
Current assets			
*Inventories		0.00	0.00
Biological assets			

Auto-Tag Label

SOFP-CuNonCu SOFP-Sub-CuNonCu SOPL-Function S ...

Figure 83

8.10.2 Hide

- Click **Hide** Company label column on toolbox as shown in Figure 84.

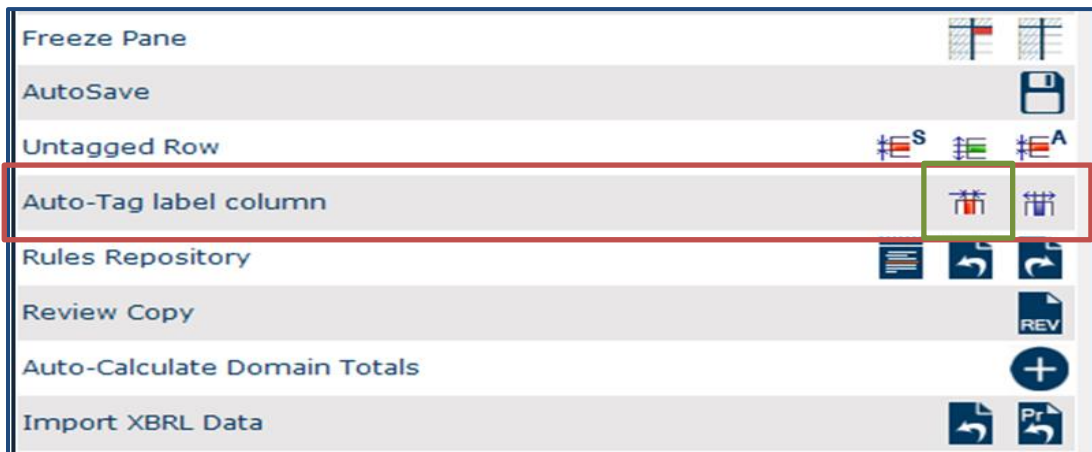
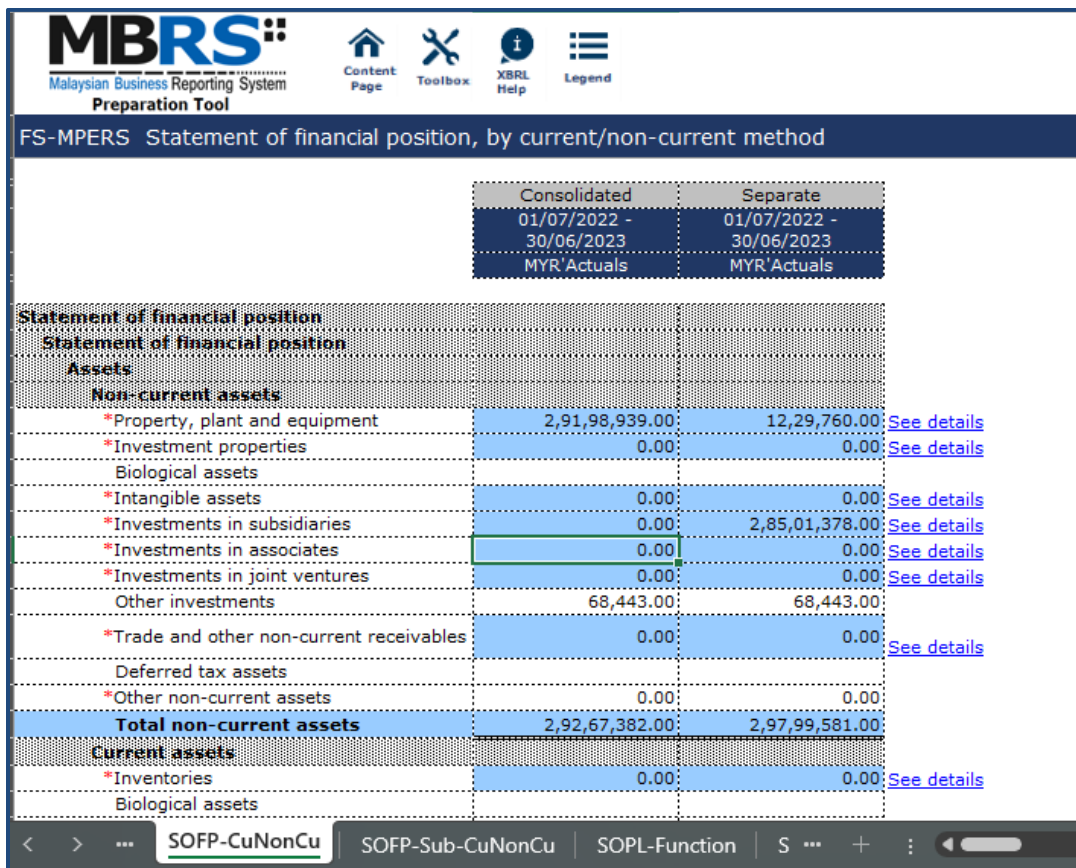


Figure 84

2. Company label column will be hidden from the template as shown in Figure 85.



MBRS
Malaysian Business Reporting System
Preparation Tool

Content Page | Toolbox | XBRL Help | Legend

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

	Consolidated 01/07/2022 - 30/06/2023 MYR Actuals	Separate 01/07/2022 - 30/06/2023 MYR Actuals	
Statement of financial position			
Assets			
Non-current assets			
*Property, plant and equipment	2,91,98,939.00	12,29,760.00	See details
*Investment properties	0.00	0.00	See details
Biological assets			
*Intangible assets	0.00	0.00	See details
*Investments in subsidiaries	0.00	2,85,01,378.00	See details
*Investments in associates	0.00	0.00	See details
*Investments in joint ventures	0.00	0.00	See details
Other investments	68,443.00	68,443.00	
*Trade and other non-current receivables	0.00	0.00	See details
Deferred tax assets			
*Other non-current assets	0.00	0.00	
Total non-current assets	2,92,67,382.00	2,97,99,581.00	
Current assets			
*Inventories	0.00	0.00	See details
Biological assets			

Navigation: < > ... SOFP-CuNonCu | SOFP-Sub-CuNonCu | SOPL-Function | S ... +

Figure 85



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

8.11 Rules Repository

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

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

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

8.11.1 View/edit

1. Click **View/Edit Rules Repository** on the Toolbox as shown in Figure 86.



Figure 86

Rules repository opens with all the rules created for taxonomy labels as shown in Figure 87.

The image shows a window titled 'MBRS Preparation Tool'. At the top, there are four buttons: 'Inconsistencies', 'Delete Rules', 'Share Rules', and 'Stop Sharing'. Below these buttons is a text box that reads: 'Report of all the rules created on this system. To delete these from the rule repository, you can select a single row or multiple rows and press the delete button. To share or stop sharing rules across all the companies, select the row of the rule category and click respective buttons.' Below this text is a table with two main sections: 'TH sdn' and 'Toy sdn'. Each section has a header row 'ONE TO ONE MAPPING RULES [SHARED]' and a list of rules with their categories and descriptions.

TH sdn	
ONE TO ONE MAPPING RULES [SHARED]	
Non-current biological assets	*Biological assets
Right-of-use assets	Right-of-use assets
Non-current service concession assets	Service concession assets
Non-current contract assets	Contract assets
Deferred tax assets	Deferred tax assets
Current biological assets	Biological assets
Current investments	Other investments
Current tax assets, current	Current tax assets
Toy sdn	
ONE TO ONE MAPPING RULES [NOT SHARED]	
Non-current assets	Total non-current assets
Current assets	Total current assets
Assets	Total assets
Other reserves	Other reserves
Fund and reserve	Total fund/equity and reserve
Non-current portion of non-current borrowings	Borrowings
Non-current liabilities	Total non-current liabilities

Figure 87

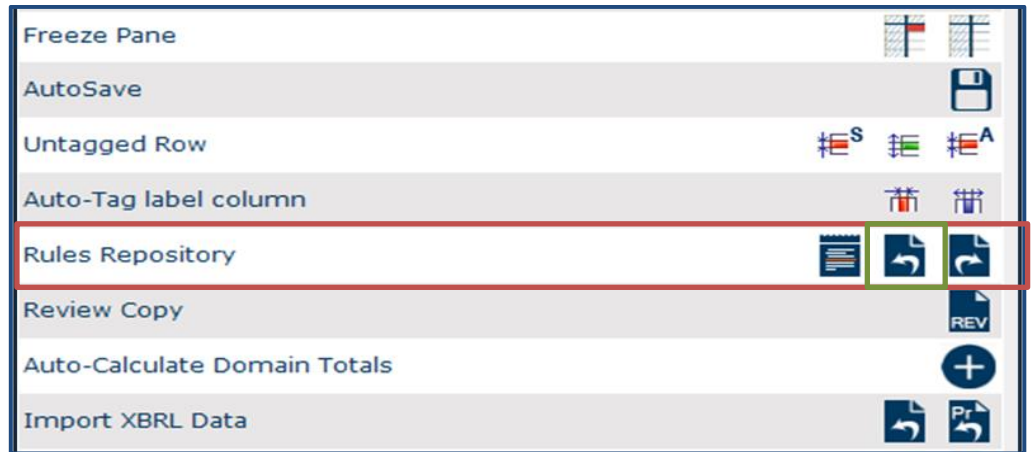
How to use the four buttons above as shown in Figure 87:

- 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.

8.11.2 Import

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

1. Click **Import Rules Repository** on the Toolbox as shown in Figure 88.

**Figure 88**

2. Select relevant xml file for Rules Repository and click **Open**.
3. Screen will be displayed as shown in Figure 89.

**Figure 89**

- 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.

8.11.3 Export

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

1. **Click Export Rules Repository** on the Toolbox as shown in Figure 90.

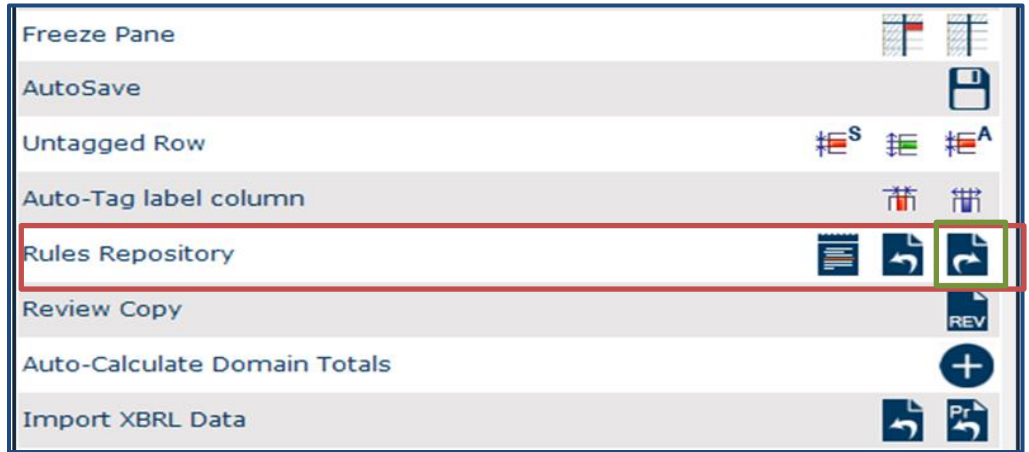


Figure 90

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

8.12 Review copy

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

**Figure 91**

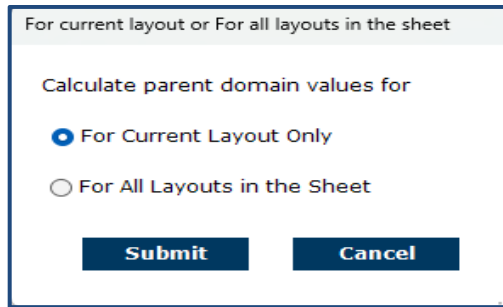
Please refer to [section 7.2.1](#) to see more details.

8.13 Auto-Calculate Domain Totals

1. Select Domain Total Column.
2. Click **Auto-Calculate Domain Totals** on the Toolbox as shown in Figure 92.

**Figure 92**

A window appears for calculating parent domain values for current layout only or for all layouts in the sheet as shown in Figure 93.

**Figure 93**

8.14 Import XBRL data

This function allows you to import prior year figures on the templates in the mTool as shown in Figure 94.

**Figure 94**

Please refer to [section 6.4](#) to see more details.

8.15 Taxonomy viewer

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

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

The taxonomy viewer is a function for you to assist you in these two types of mapping. After clicking on taxonomy viewer, you will see the screen as shown in Figure 95.

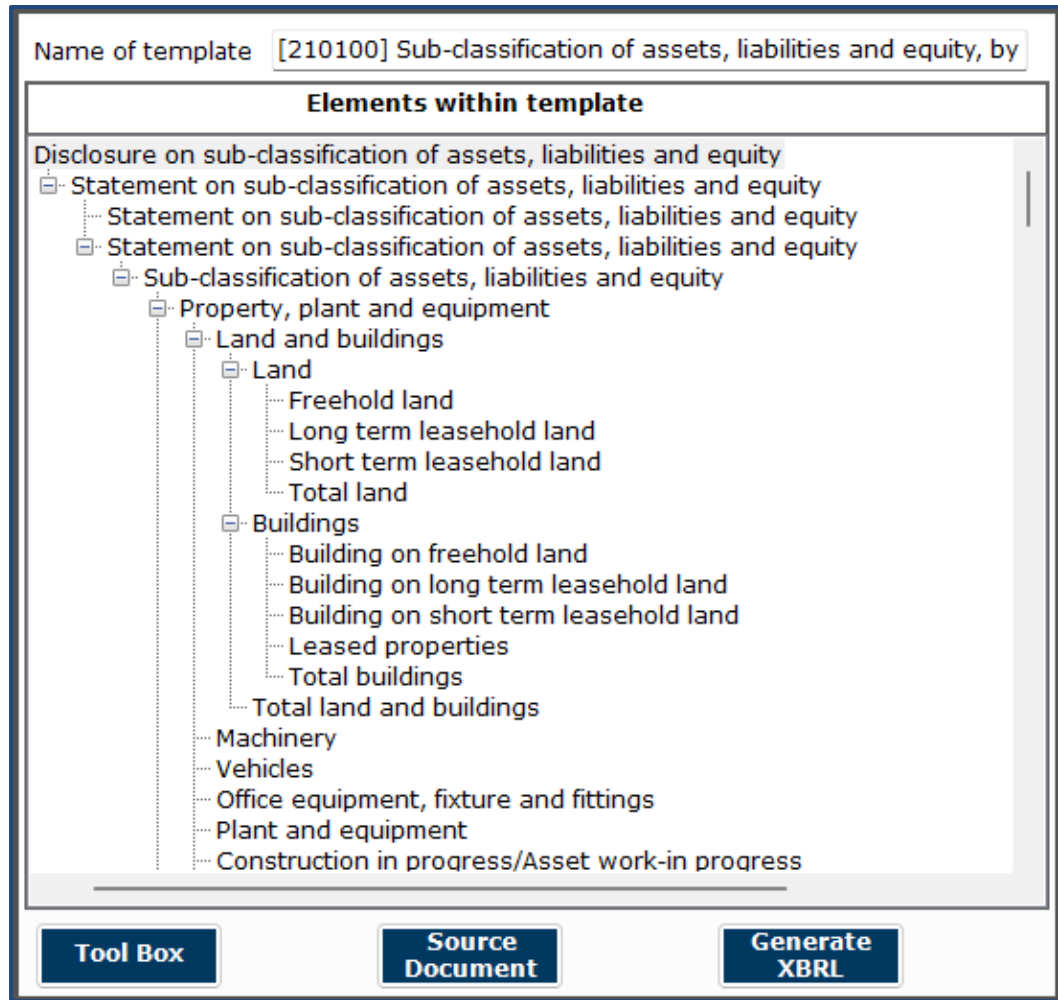
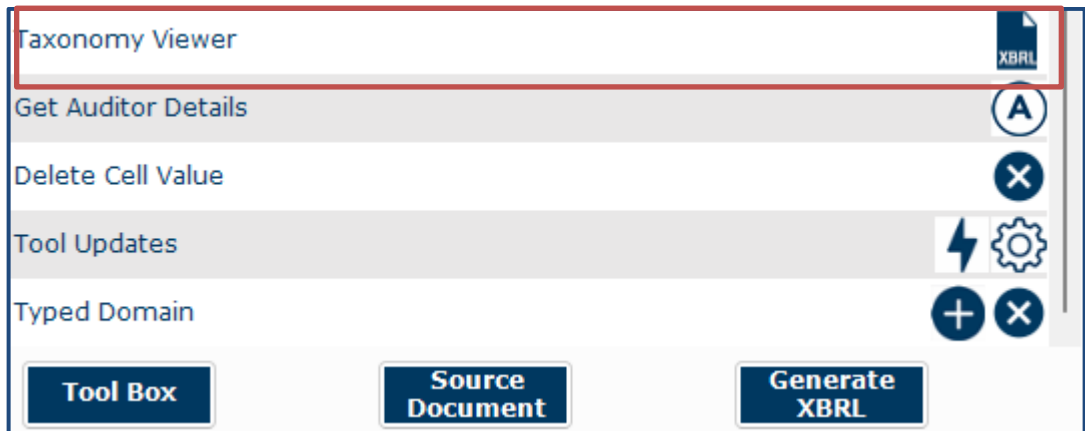


Figure 95

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 96.

**Figure 96**

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.

8.16 Get Auditor Details

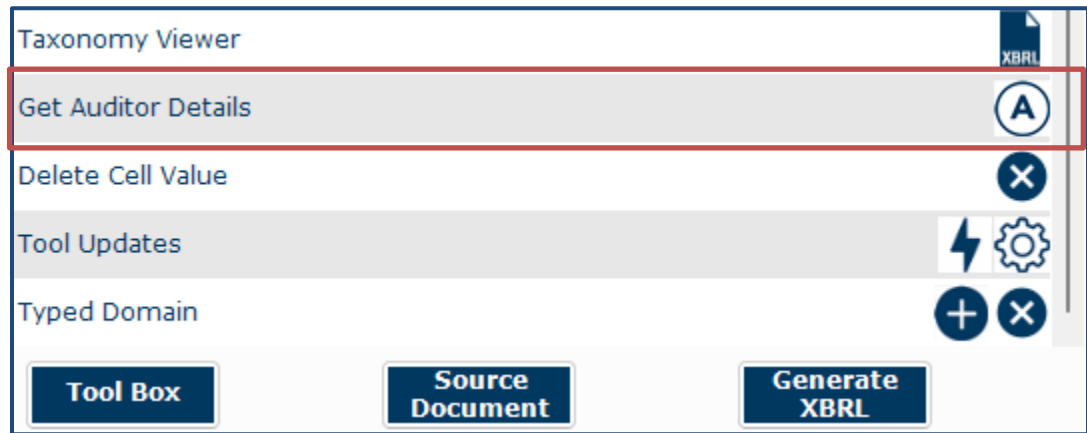


Figure 97

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 98.

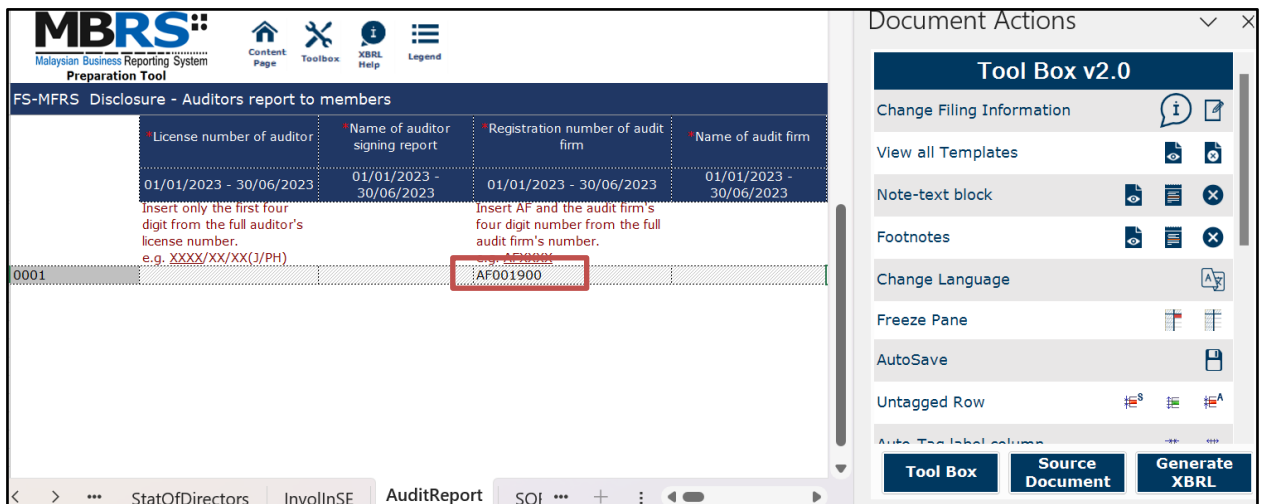


Figure 98

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

5. Enter log in credentials as shown in Figure 99.

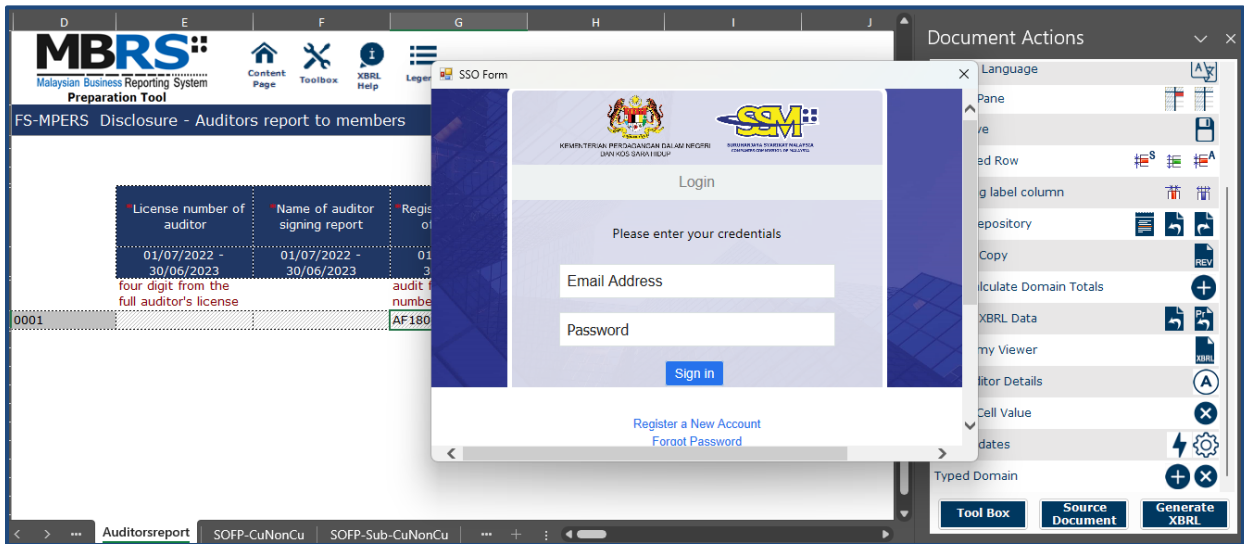


Figure 99

6. On successful login, A window will pop up and display with auditor details.
7. User will select the appropriate auditors details and click OK as shown in Figure 100.

UNIT 6

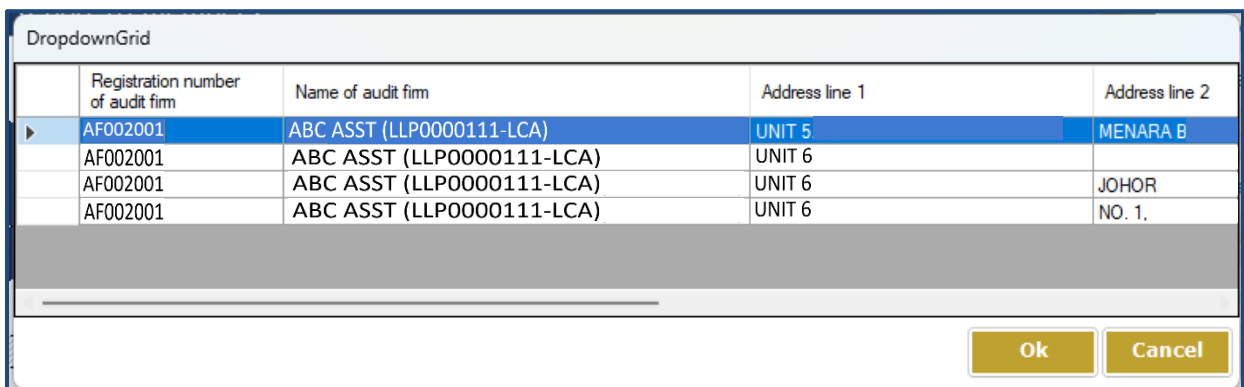


Figure 100

8. The auditors details will be populated in the Particulars of auditors as shown in Figure 101.

FS-MFRS Disclosure - Auditors report to members									
*License number of auditor	*Name of auditor signing report	Registration number of audit firm	*Name of audit firm	*Address line 1	Address line 2	Address line 3	*Postcode	*Town	*State
01/01/2023 - 30/06/2023	01/01/2023 - 30/06/2023	01/01/2023 - 30/06/2023	01/01/2023 - 30/06/2023	01/01/2023 - 30/06/2023	01/01/2023 - 30/06/2023	01/01/2023 - 30/06/2023	01/01/2023 - 30/06/2023	01/01/2023 - 30/06/2023	01/01/2023 - 30/06/2023
Insert only the first four digit from the full auditor's license		Insert AF and the audit firm's four digit number from the full							
0001		AF001900	ABC ASST	UNIT 5	MENARA B	JALAN C	42000	AGFAGF	NEGERI SEMBILAN

Figure 101



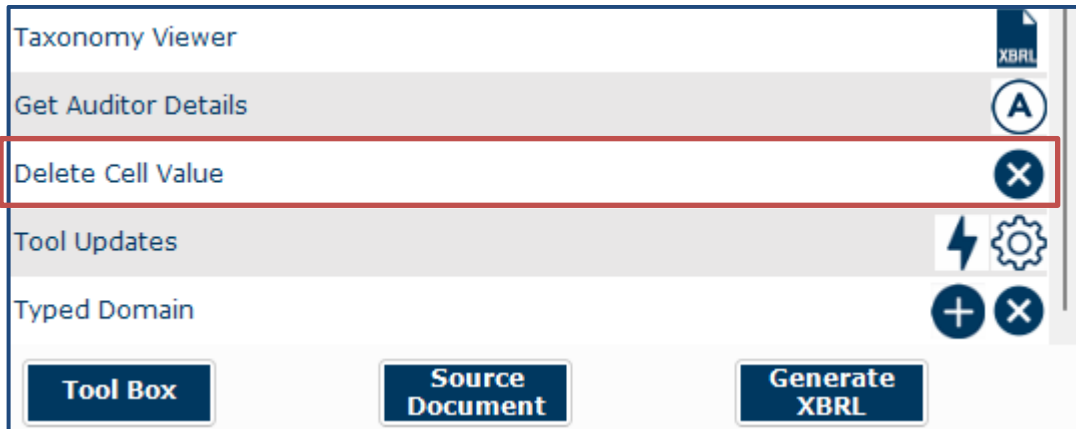
There is validation on Audit firm number, If the Audit firm number is more than 1800, then Audit firm number must be 8 digits.

Example:

The number should start with 'AF', then '00' and then followed by the number like "AF002096".

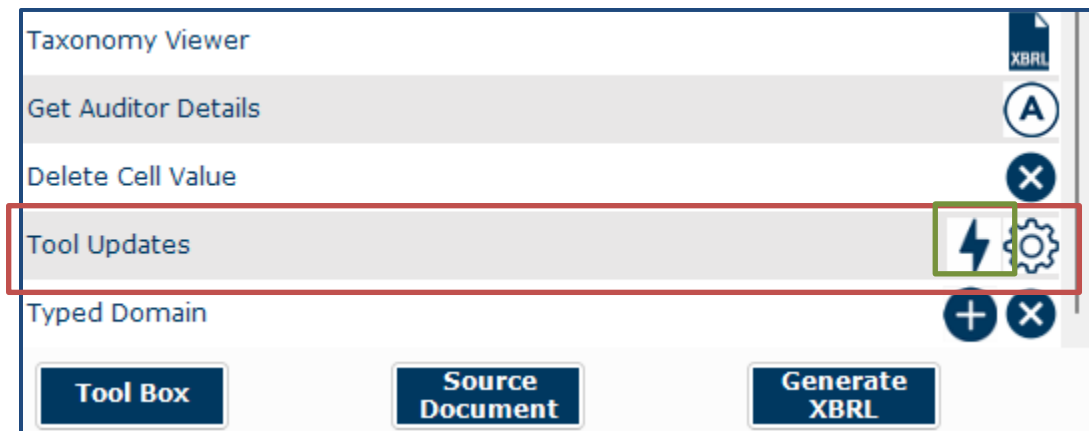
8.17 Delete cell value

1. Select fields in which values have been added.
2. Click **Delete cell value** on the Toolbox as shown in Figure 102.

**Figure 102**

8.18 Tool Updates

1. For Check for latest Tool version available, Click Check for Tool Updates on the Toolbox as shown in Figure 103.

**Figure 103**

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 104.

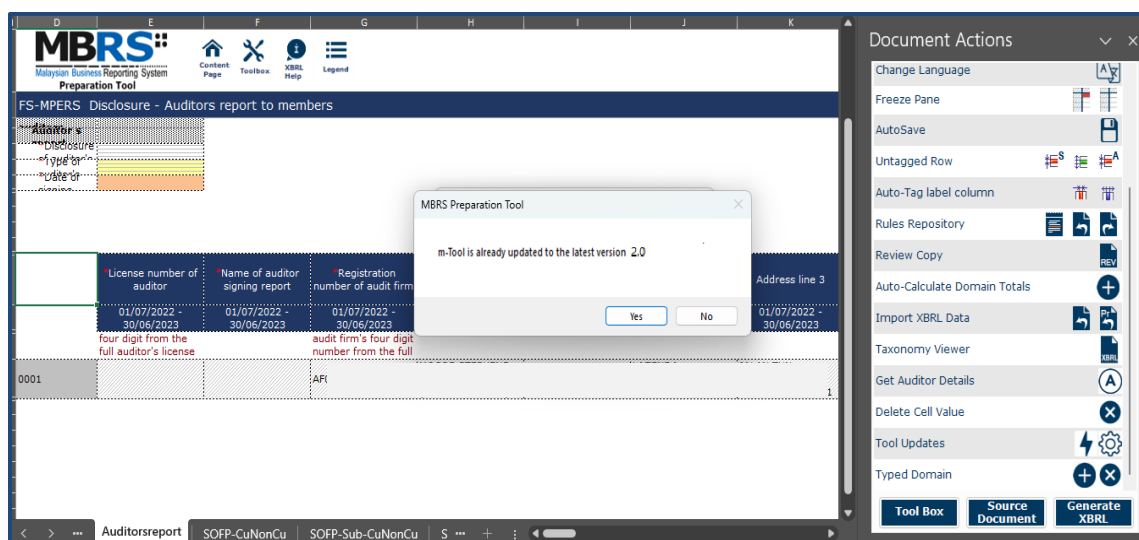


Figure 104

8.19 Proxy Settings

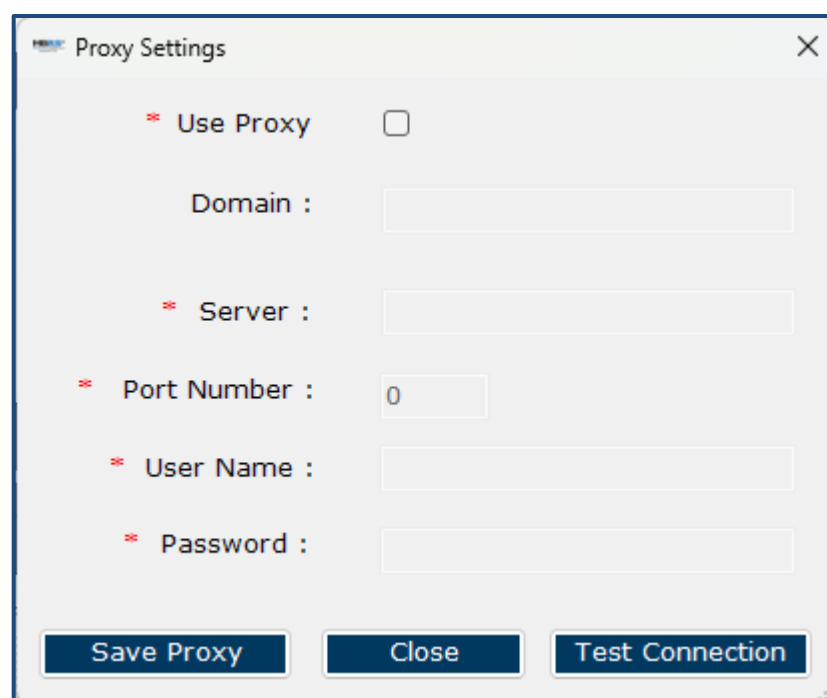


Figure 105

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
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 106.

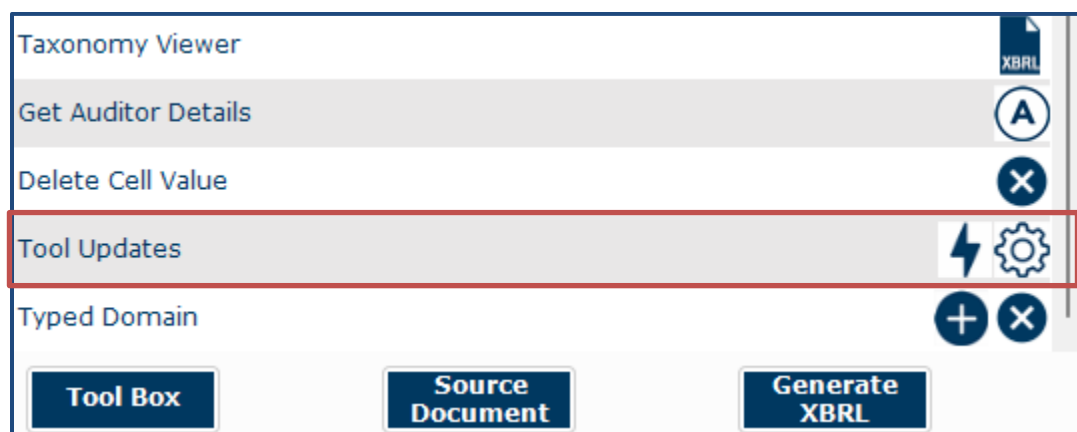


Figure 106

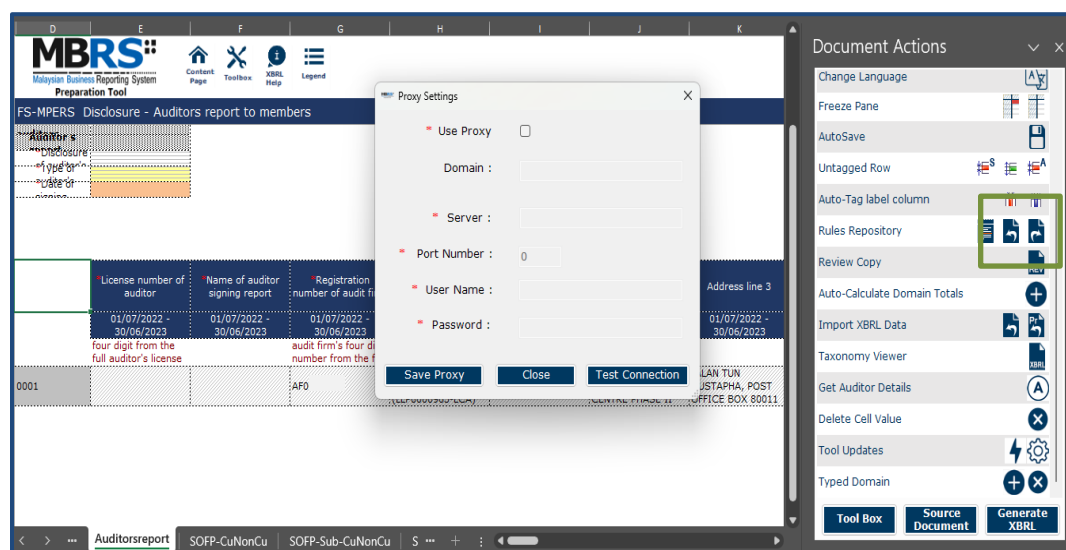


Figure 107

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.



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

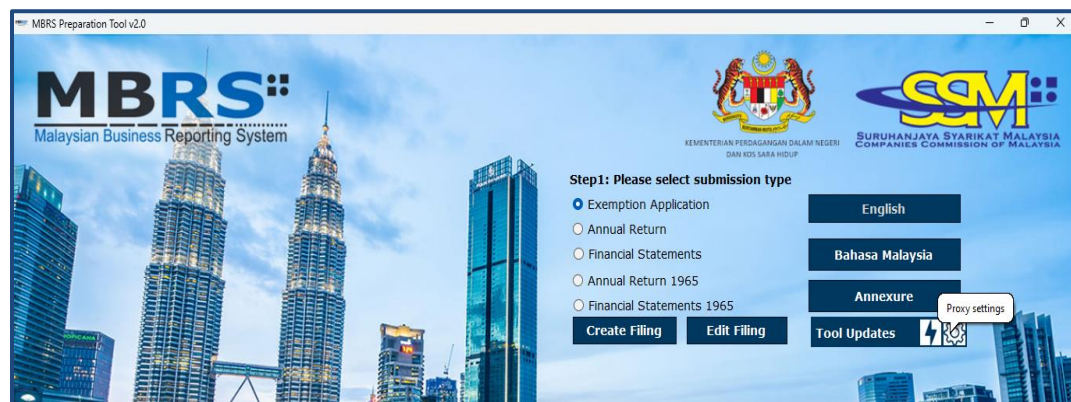


Figure 108

8.20 Change Language

This function allows you to switch the language of the templates from English to Bahasa Malaysia and vice versa. You can also use this function to prepare the template in desire language.

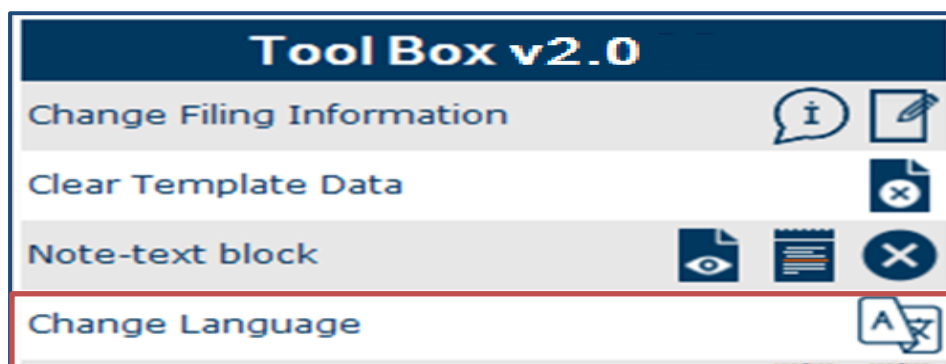


Figure 109

The screenshot shows the MBRSS Preparation Tool interface. At the top, there is a header with the MBRSS logo and navigation icons for Content Page, Toolbox, XBRL Help, and Legend. Below the header, the title bar reads "FS-MFRS Maklumat Pemfailan". A note indicates that asterisks (*) denote mandatory fields. A link "Edit Maklumat Pemfailan" is available. The main form is titled "Maklumat Pemfailan" and "Maklumat Pemfailan Am". It contains a table with the following data:

Maklumat Pemfailan	
Maklumat Pemfailan Am	
*Nombor pendaftaran syarikat baharu	123456789012
Nombor pendaftaran syarikat	9876543-X
*Nama syarikat	XYZ LTD
Nama syarikat yang dahulu	
*Asal syarikat	Incorporated outside Malaysia
*Status syarikat	Public company
*Jenis syarikat	Company limited by shares
*Permohonan serahan	Ordinary filing
Akuan Berkanun untuk pembetulan	
Nombor rujukan Perintah Mahkamah	
*Pendedahan penyediaan perangkaan kewangan	Subsequent

At the bottom, there is a navigation bar with tabs for Content Page, FilingInfo, SOF, and Directors, along with a plus sign and a back arrow.

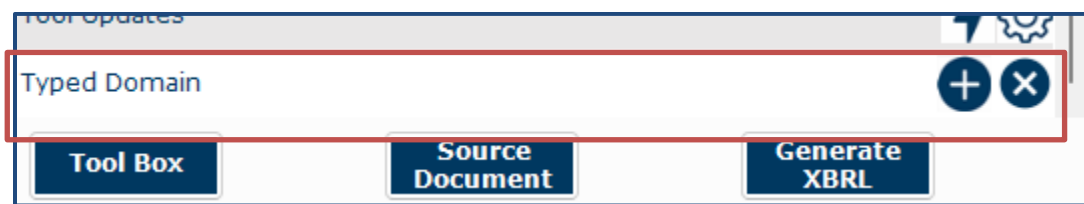
Figure 110

8.21 Typed Domain

This is new functionality that has been introduced in Financial Statement, the 'Type Domain > Add' button is to allow the user to add the required number of new rows to capture the data regarding the Auditors report to Members.

For example, In FS-MFRS > Auditors report to member, the user can add the multiples rows using this function to add the Auditor details.

Click on Typed Domain on the Toolbox as shown in Figure 111.

**Figure 111**

User can add multiple typed domains as per requirement and fill data accordingly. Please refer to Figure 49 and 52.

9 Dynamic Drop Down

The list of dynamic drop-down master are as follows ID type, Nationality, Race, State, Title, Country, Currency, MSIC code, Exempted Category for BO, Professional Type, Disclosure on sub-categories of the object of promoting any other objects useful for the community or country, Disclosure on sub-categories of the object of promoting any other objects useful for the community or country or Audit exemption and Gender. These are dynamic dropdown master's that are hosted or maintained on mPortal.

There are 14 dynamics drop down master's which are mentioned above, the dropdown values of masters used on mTool are fetched from mPortal through webservice and displayed in the dropdown for user selection.

The screenshot displays the MBRS (Malaysian Business Reporting System) Preparation Tool interface. The main window shows the 'FS-MPERS Scope of filing' section. A dropdown menu for 'MSIC Code' is open, showing a list of business codes and descriptions. The dropdown menu is titled 'MSIC' and includes a search bar and a 'Reset' button. The list contains the following entries:

MSIC Code	Bahasa Malaysia Description	English Description
01111	PENANAMAN JAGUNG	GROWING OF MAIZE
10622i	IMPORT GLUKOSA, SIRAP GLUKOSA, MALTOSA, INULIN	IMPORT OF GLUCOSE, GLUCOSE SYRL
10622u	EKSPORT DAN IMPORT GLUKOSA, SIRAP GLUKOSA, MALTOSA, INULIN	EXPORT AND IMPORT OF GLUCOSE, C
10623	PEMILITAN TEPUNG/PRODUK SAGU DAN URT KAYU	MANUFACTURE OF SAGO AND TAPIOC

The interface also shows a 'Business 1', 'Business 2', and 'Business 3' section on the left. At the bottom, there is a date field showing '30/06/2023' and a navigation bar with tabs for 'Content Page', 'FilingInfo', 'SOF', 'DirectorsRep', and 'StatOfDi'.

Figure 112

The screenshot shows the MBRs Preparation Tool interface. The main window displays the 'FS-MPERS Disclosure - Directors report' section. A dropdown menu titled 'Add Primary Value' is open, showing a list of identification types. The 'MyKad' option is highlighted. The background form includes fields for 'Disclosure on directors report', 'Director's Report', and various identification details for the first and second directors.

Disclosure on directors report	
Director's Report	
*Disclosure of Director's Report	[Text block]
*Number of directors signing Director's report	1
*Name of first director who signed Director's report	Charles
*Type of identification of first director who signed director's report	MyKad
*Identification number of the first director who signed director's report	9988778878
Name of second director who signed the director's report	
Type of identification of second director who signed Director's report	
Identification number of the second director who signed director's report	
Name of third director who signed the director's report	

Add Primary Value

Filter:

- Federal/State Government Agency-Wilayah Persekutuan
- Passport number
- Official Receiver ID number
- Non-citizen without passport number
- MyPR
- MyKAS
- MyKad**
- Military ID number
- Local Entity Not Registered with SSM: Society
- Local Entity Not Registered with SSM: Others Association
- Local Entity Not Registered with SSM: Foundation/ Trust Co
- Local Entity Not Registered with SSM: Co-Operative
- LLP Registration No.
- Foreign Entity Not Registered with SSM
- Federal/State Government Agency-Terengganu

Buttons: Clear, Select, Close

Figure 113



User has to be connected to internet as master data is fetched from mPortal while opening mTool, then master data is stored in mTool so user can use even when mTool is not connected to internet.