



# **MALAYSIAN BUSINESS REPORTING SYSTEM (MBRS)**

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## **FREQUENTLY ASKED QUESTIONS**

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## 1. MBRS filing requirements

### 1.1 What is Malaysian Business Reporting System (MBRS)?

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

The MBRS allows for the submission of:

- Annual Return (AR);
- Financial Statements and Report (FS); and
- Exemption Applications (EA) related to the FS and AR.

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

### 1.2 What are the full components of MBRS?

**Components of MBRS are as follows:**

(a) SSM Taxonomy (SSMxT)

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

(b) MBRS Preparation Tool (mTool)

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

Features of mTool:

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

## (c) MBRS Portal (mPortal)

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

Features of mPortal:

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

### 1.3 What is the type of submission cover under MBRS?

The type of submission is as follows:

#### (a) Annual Return (AR)

No.	Entry Point	Type of submission
1.	AR1	Annual return for companies having share capital [Section 68 Companies Act 2016]
2.	AR2	Annual return for companies not having share capital [Section 68 Companies Act 2016]
3.	AR3	Annual return for foreign companies [Section 576 Companies Act 2016]
4.	AR4	Annual return for unchanged particulars [Section 68(6) Companies Act 2016]

#### (b) Financial Statements and Report (FS)

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)

No.	Entry Point	Type of submission
4.	#FS-FC	Financial Statements - Foreign Company
5.	FS-EPC	Financial Statements - Exempt Private Companies
6.	*KFI-MFRS	Key Financial Indicators - Malaysian Financial Reporting Standards (MFRS)
7.	*KFI-MPERS	Key Financial Indicators - Malaysian Private Entities Reporting Standards (MPERS)
8.	*KFI-CLBG	Key Financial Indicators - Companies Limited by Guarantee (CLBG)
9.	*KFI-FC	Key Financial Indicators - Foreign Company

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

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

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

No.	Entry Point	Type of submission
1.	EA1	Application for exemption from coinciding foreign subsidiary financial year end with holding company [Section 247(3) Companies Act 2016]
2.	EA2	Application for exemption from filing financial statements in full XBRL format [Section 604(2) Companies Act 2016]
3.	EA3	Application to waive lodgment of financial statements by foreign company [Section 575(7) Companies Act 2016]

No.	Entry Point	Type of submission
4.	EA4A	Application for relief from requirements as to form and contents of directors' report [Section 255(1) Companies Act 2016]
5.	EA4B	Application for relief from requirements as to form and contents of financial statements [Section 255(1) Companies Act 2016]
6.	EA5A	Application for extension of time for circulation of financial statements and reports [Section 259(2) Companies Act 2016]
7.	EA5B	Application for extension of time to lodge financial statements and reports [Section 259(2) Companies Act 2016]
8.	EA6	Application for extension of time for holding annual general meeting [Section 340(4) Companies Act 2016]
9.	EA7	Application for extension of time to lodge annual return [Section 609 (2) Companies Act 2016]
10.	EA8	Application to Minister (with relation to financial statements and report) [Section 247(8) Companies Act 2016 and/ or Section 38E Companies Commission of Malaysia (Amendment ) Act 2015]

#### 1.4 What are MBRS filing requirements?

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

- (a) **Financial Statements:** containing all statements for reporting under respective accounting standards and companies act sections.
- (b) **Key Financial Indicators:** containing basic financial concepts available for financial reporting if the filer opts not to file full FS filing in XBRL.

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

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

### 1.5 Who can file their financial statements via MBRS?

Applicable to all companies which follow Malaysian Financial Reporting Standards (MFRS) and Malaysian Private Financial Reporting Standards (MPERS) except for companies that are regulated by the Bank Negara Malaysia.

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

The minimum requirement list is mentioned in the below table:

Scope of filing	Disclosures
<b>Financial Statements</b> [Malaysian Financial Reporting Standards – (MFRS) or Malaysian Private Entity Reporting Standards – (MPERS)]	<ul style="list-style-type: none"> <li>• Statement of Financial Position (Current/Non-current and Order of liquidity)</li> <li>• Statement of Profit or Loss (Function of expenses/Nature of expenses)</li> <li>• Statement of Cash Flows (Direct/Indirect)</li> <li>• Statement of Changes in Equity</li> <li>• Notes to accounts</li> </ul>
Reports (Companies Act 2016)	<ul style="list-style-type: none"> <li>• Director’s report</li> <li>• Statement of directors</li> <li>• Directors business review</li> <li>• Auditors report to members</li> </ul> <p>* Excluding Banking, Financing and Insurance company regulated under Bank Negara Malaysia</p>
Additional reports	Involvement in Stock Exchange

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

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

## **2. MBRS Preparation Tool (mTool)**

### **2.1 Download and installation of mTool**

#### **2.1.1 Where can I download the mTool?**

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

- i. Download mTool from [www.ssm.com.my](http://www.ssm.com.my)
- ii. Please refer to the User Manual provided on website [www.ssm.com.my](http://www.ssm.com.my)

#### **2.1.2 How to download and install mTool?**

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

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

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

To check which version of the operating system your computer supports, go to: <https://support.microsoft.com/en-us/help/827218/how-to-determine-whether-a-computer-is-running-a-32-bit-version-or-64>

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

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

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

No. mTool can only be run on computers using Windows Operating System and with Microsoft Office (2007, 2010 and 2013 versions).

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

You will need to have "Administrator" rights on your computer to install the mTool. If you are using a computer provided by your company which does not

allow installing software, please consult the technical support division in your company to help you install the mTool.

### 2.1.7 Norton Anti-Virus issue?

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

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

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

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

<b>Hardware Requirements</b>	
Processor	2.0GHz Core 2 Duo, i3, i5 or i7
RAM	2GB <i>Note: For instructions on how to check the amount of RAM is installed on your machine, please refer to: <a href="http://windows.microsoft.com/en-us/windows-vista/find-out-how-much-ram-your-computer-has">http://windows.microsoft.com/en-us/windows-vista/find-out-how-much-ram-your-computer-has</a></i>
Hard Disk Space	200 MB for Preparation Tool - of free space
Monitor Resolution	1280x800 and above
<b>Operating System and Software</b>	
Operating System and Software	Windows XP, Windows Vista, Windows 7, Windows 8, Windows 10 <i>Note: For instructions on how to check the version of your operating system, please refer</i>

	<p><i>to: <a href="http://windows.microsoft.com/en-US/windows/which-operating-system">http://windows.microsoft.com/en-US/windows/which-operating-system</a></i></p>
Microsoft .net Framework	<p>DOT NET Framework 3.5 SP1</p> <p><i>Note: This can be downloaded from</i></p> <p><i><a href="http://www.microsoft.com/downloads/details.aspx?FamilyID=ab99342f-5d1a-413d-8319-81da479ab0d7&amp;displaylang=en">http://www.microsoft.com/downloads/details.aspx?FamilyID=ab99342f-5d1a-413d-8319-81da479ab0d7&amp;displaylang=en</a></i></p>
Microsoft® Office	<p>MS Office 2007, MS Office 2010, MS Office 2013, MS Office 2016</p> <p><b>Supported versions:</b></p> <p>Office 2007 – Standard, Small Business, Professional, Professional Plus, Enterprise, Ultimate</p> <p>Office 2010 – Home and Business, Standard, Professional, Professional Plus</p> <p><b>Unsupported versions:</b></p> <p>Office 2003 – All versions</p> <p>Office 2007 – Basic, Home and Student</p> <p>Office 2010 – Starter, Office Online, Home and Student, Personal</p> <p>Office 2013 – Starter, Home and Student</p> <p>Office 2016 – Home &amp; Student</p> <p>Office 365</p> <p><i>Note: For instructions on how to check the version of Microsoft Office you are using, refer to</i></p> <p><i><a href="http://office.microsoft.com/en-001/excel-help/what-version-of-office-am-i-using-HA101873769.aspx">http://office.microsoft.com/en-001/excel-help/what-version-of-office-am-i-using-HA101873769.aspx</a></i></p>
Microsoft® Visual Studio® Tools For Office® Runtime (VSTOR)	<p>For Microsoft® Excel® 2007/2010/2013, Visual Studio® Runtime 3.0</p> <p><i>Note: This can be downloaded from</i></p> <p><i><a href="http://www.microsoft.com/download/en/details.aspx?id=23656">http://www.microsoft.com/download/en/details.aspx?id=23656</a></i></p>

Programmable Interoperable Assemblies for Microsoft Excel 2007	Microsoft® Office 2007 Primary Interoperable Assemblies <i>Note: This can be downloaded from <a href="http://www.microsoft.com/en-in/download/details.aspx?id=18346">http://www.microsoft.com/en-in/download/details.aspx?id=18346</a></i>
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*\*Microsoft® Office, Microsoft® Excel, Microsoft® Word, Microsoft® Office Suite and Microsoft® Windows are trademark or registered trademarks of Microsoft Corporation Limited.*

## 2.2 Things to note before installation

### 2.2.1 Dot Net Framework required

The MBRS preparation tool needs the Microsoft .net Framework version 3.5 Service Pack 1 to function. If this is not installed on your computer, the Preparation Tool installer will quit and direct you to download this software. Below is the link to download and install the Microsoft .net Framework 3.5 Service Pack 1:

<http://www.microsoft.com/en-us/download/details.aspx?id=25150>

### 2.2.2 Supported versions of Microsoft® Office

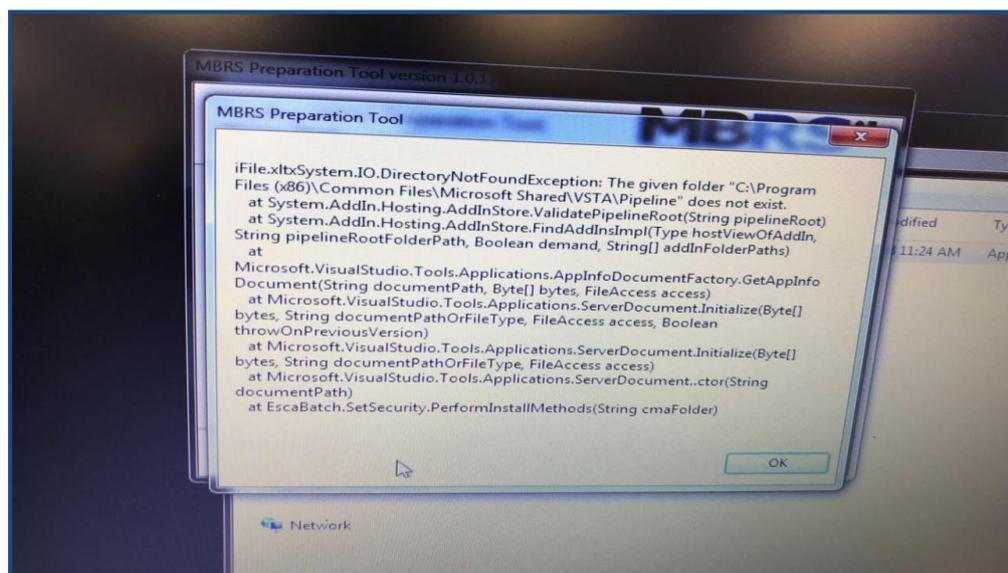
Please ensure that a supported version of Microsoft® Office is installed on the system. The following are the supported editions for each version of Microsoft® Office:

MS® Office 2007	Standard, Small Business, Professional, Professional Plus, Ultimate, Enterprise
MS® Office 2010	Home and Business, Standard, Professional, Professional Plus
MS® Office 2013	Home and Business, Standard, Professional, Professional Plus

MS® Office 2016	Home and Business, Standard, Professional, Professional Plus
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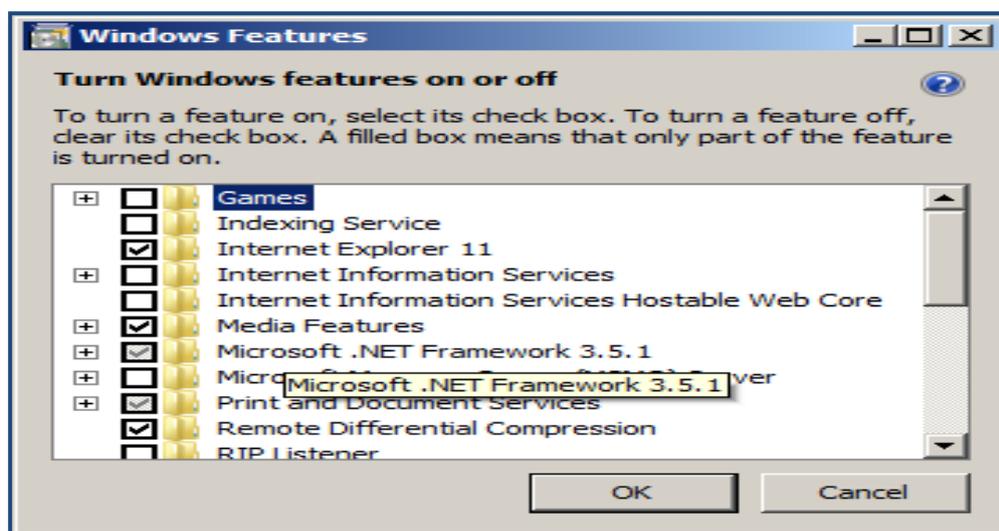
### 2.2.3 On installation, following error message appears,

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



#### **Solution:**

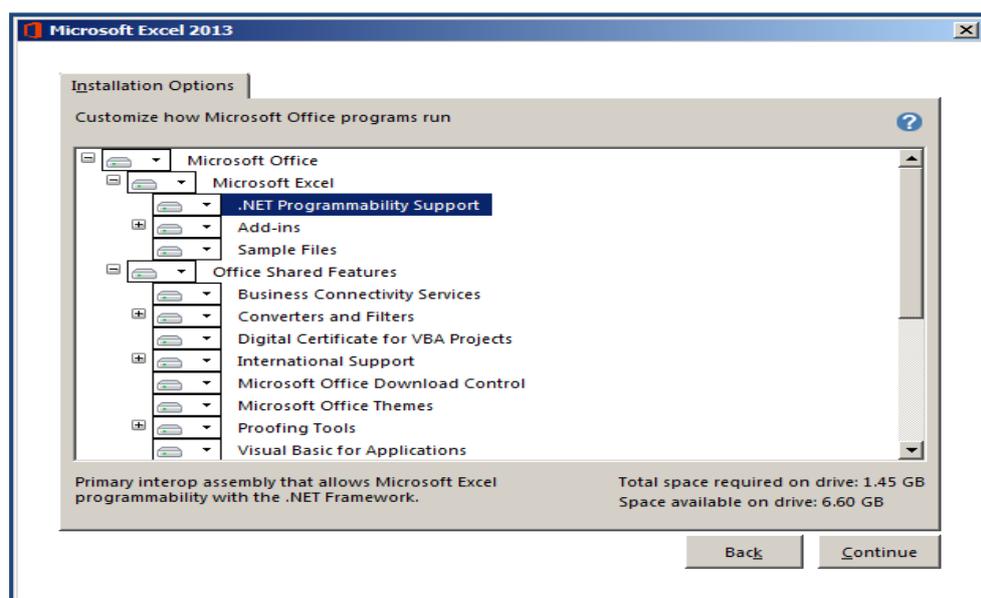
- Please re-install Microsoft .NET 3.5 framework
- Open "Control Panel >> Programs and Features >> Turn Windows Features Onn or Off >> Microsoft .NET Framework 3.5" and click OK



- c) Please enable "Microsoft .NET Programmability Support" for your Microsoft Office installation
- Open "Control Panel >> Programs and Features".
  - Select Microsoft Office or Microsoft Excel, right click and select "Change".
  - Select "Add or Remove Features".

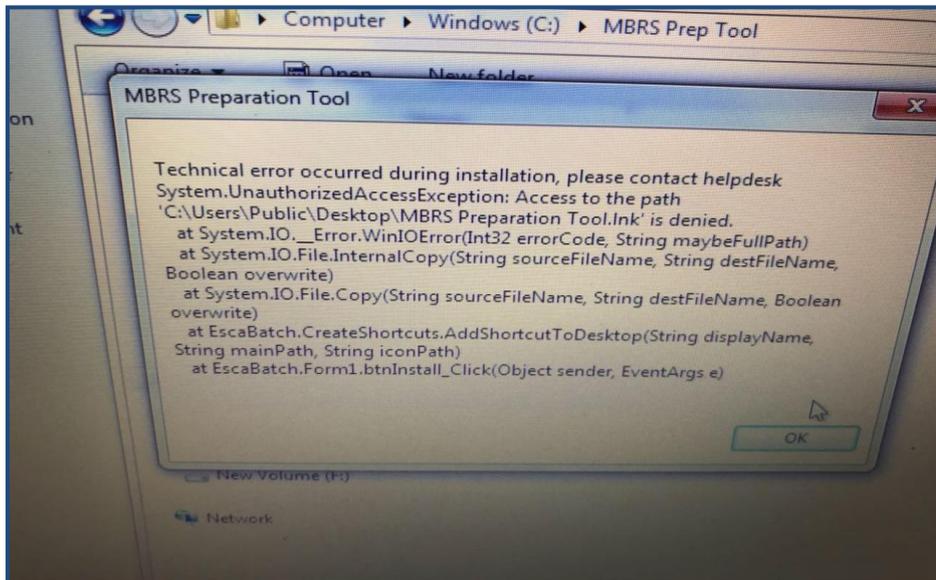


- Select Microsoft Excel >> ".NET Programmability Support">> Run from Desktop App.
- Select Office Shared Features>> Run from Desktop App.
- Select Office Tools >> Run from Desktop App.
- Click on continue



### 2.2.4 On installation, the following error message is shown,

**Error:** Access to the path is denied

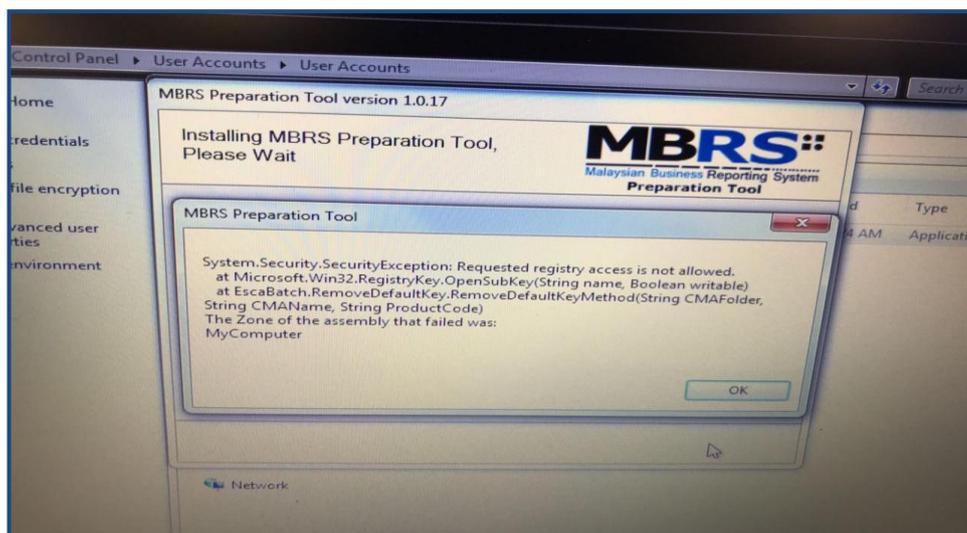


**Solution:**

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

### 2.2.5 On Installation, the following error message appears

**Error:** Requested registry access is not allowed

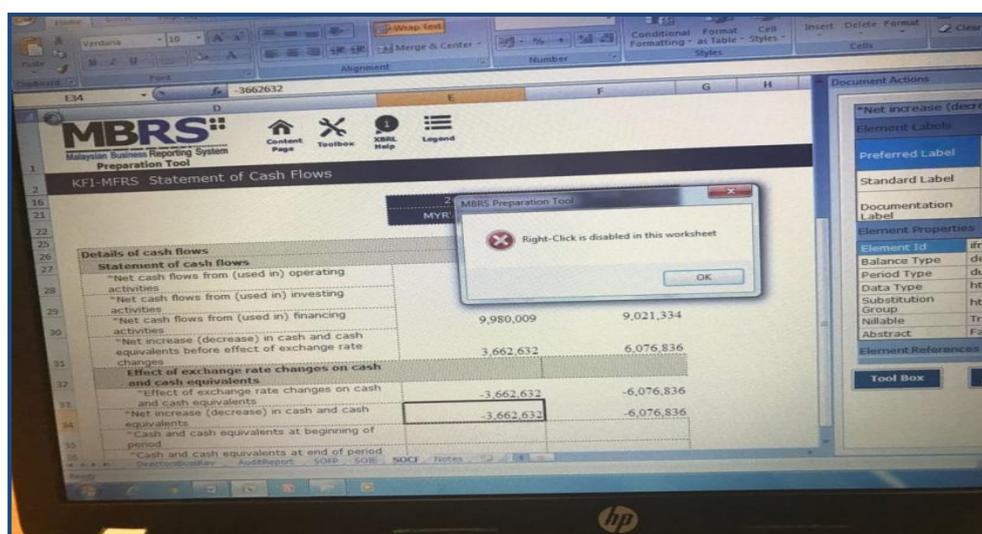


**Solution:**

- You should have administrative access when installing the m-Tool because it requires complete access to the system for installation.

### 2.2.6 After 'Copy and paste' data from source Excel to mTool\_template, the following error message appears

**Error:** Right click is disabled in the worksheet



**Solution:**

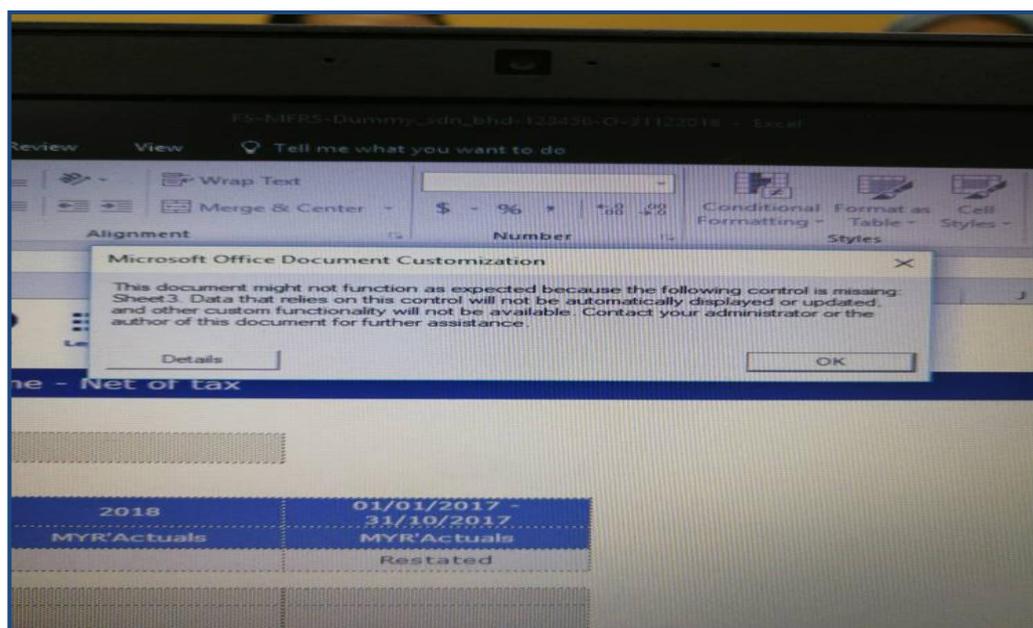
- This issue occurs when format of source Excel also gets copied along with data. To resolve this issue, select below cell with proper

formatting, click on "Format Painter" (last option in Clipboard section in ribbon top menu), and apply on the cells where data is copied.

- b) When copy pasting from source Excel file, right click and select "Paste Values Only".

### 2.2.7 On opening Excel template, the following error message appears

**Error:** The document might not function as expected because the following control is missing 'sheet 3'

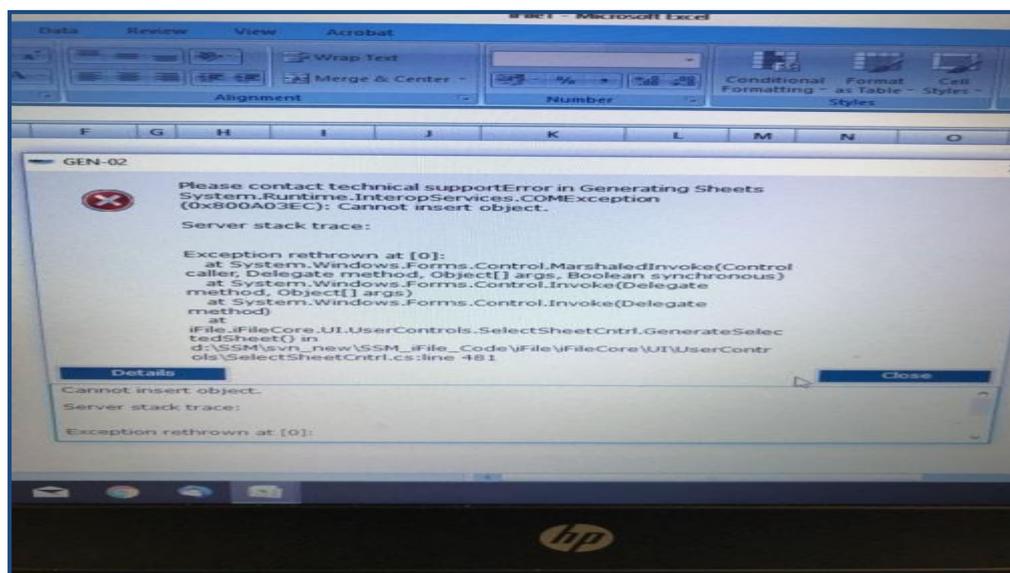


#### **Solution:**

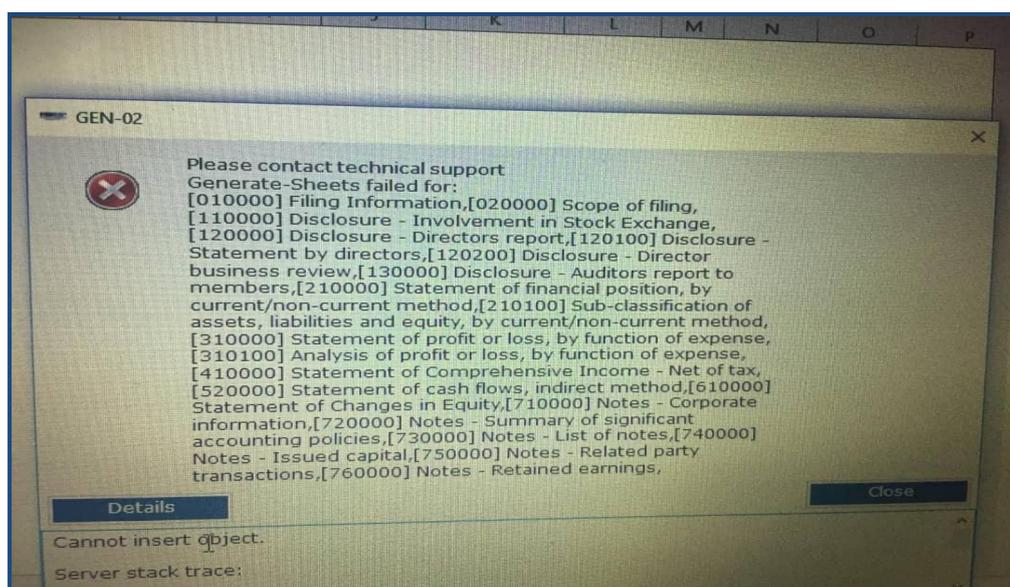
- Open "File Menu" in Excel 2013 / Excel 2016 or Ribbons Menu in Excel 2007 / Excel 2010.
- Open Options >> Trust Center >> Trust Center Settings.
- Click on "Macro Settings" and Tick "Trust Access to VBA project Model".
- This issue usually occurs after system update

## 2.2.8 On opening the tool, the following error message appears

**Error:** Exception in generating sheets, cannot insert object



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

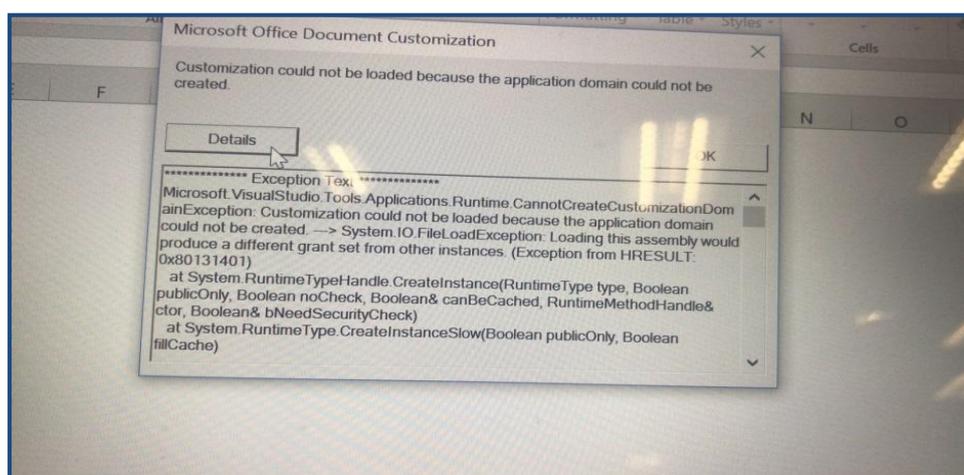
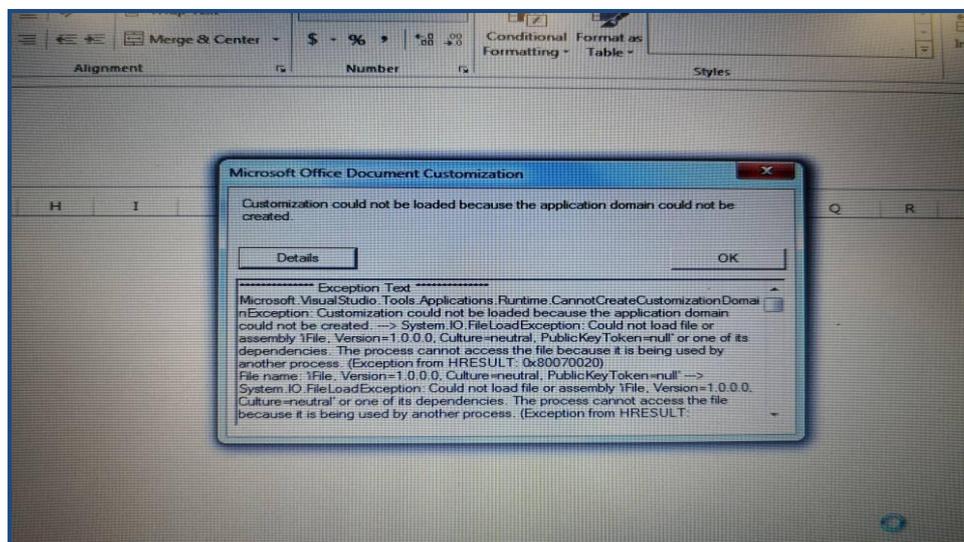


### **Solution:**

- Open "File Menu" in Excel 2013 / Excel 2016 or Ribbons Menu in Excel 2007 / Excel 2010.
- Open Options >> Trust Center >> Trust Center Settings.
- Click on ActiveX Settings and select "Enable all controls without restrictions"

### 2.2.9 On opening the tool, following error message appears

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



#### **Solution:**

Please change the following settings

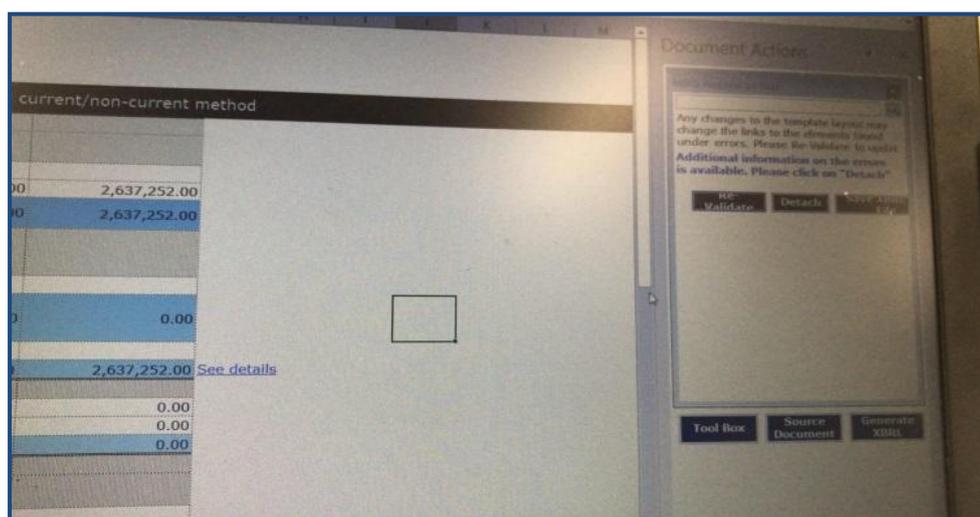
- Open "File Menu" in Excel 2013 / Excel 2016 or Ribbons Menu in Excel 2007 / Excel 2010.
- Open Options >> Trust Center >> Trust Center Settings.
- Click on "ActiveX Settings" and select "Enable all controls without restrictions".
- Click on "Macro Settings" and select "Enable all macros".
- Click on "Macro Settings" and Tick "Trust Access to VBA project Model".

- f) Click on "Add-ins settings" and untick "Require add-in to be signed by trusted publisher".

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

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

**Error:** Validation results window does not appear

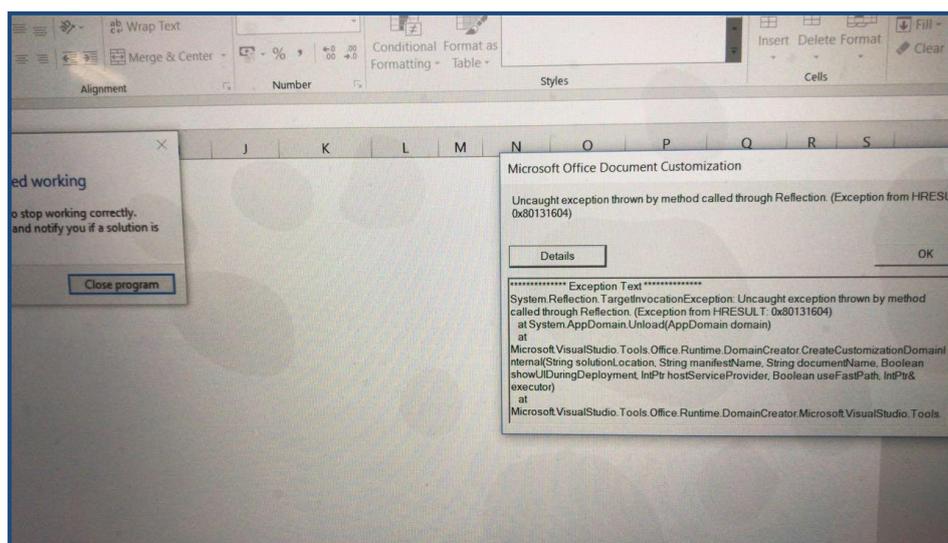


#### **Solution:**

- Please click on "Detach" and check if validation window is showing.
- Or click on "Export to Excel" to view the validation results or "Save XBRL file"

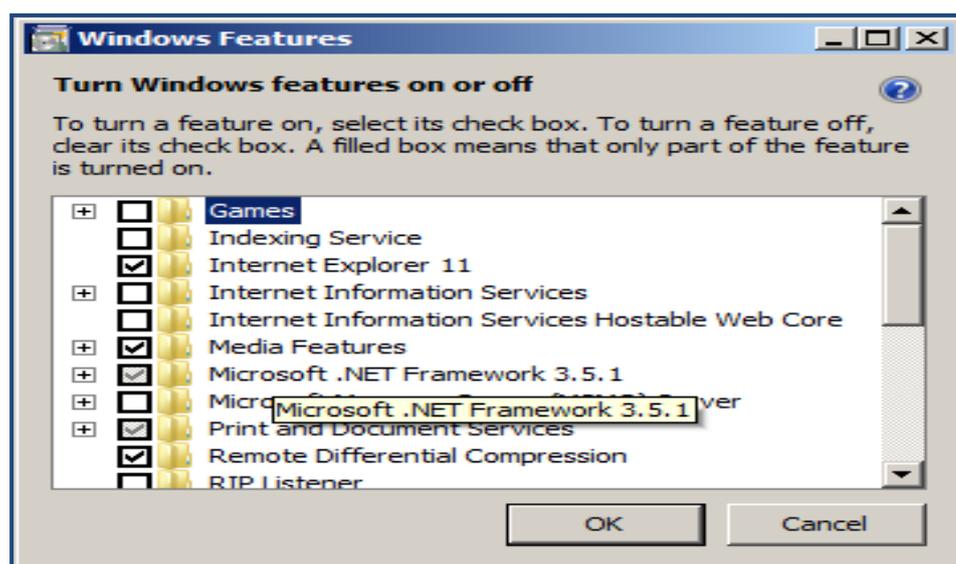
### 2.2.11 On opening the tool, the following error message appears

**Error:** Excel stopped working



### **Solution:**

- a) Please un-install higher version of Microsoft .NET Framework from the system
  - i. Open "Control Panel >> Programs and Features >> Turn Windows Features On or Off >> Microsoft .NET Framework 4.5 / 4.7", un-tick and click OK.
- b) Please re-install the Microsoft .NET Framework 3.5 SP 1
  - i. Open "Control Panel >> Programs and Features >> Turn Windows Features On or Off >> Microsoft .NET Framework 3.5" and click OK.

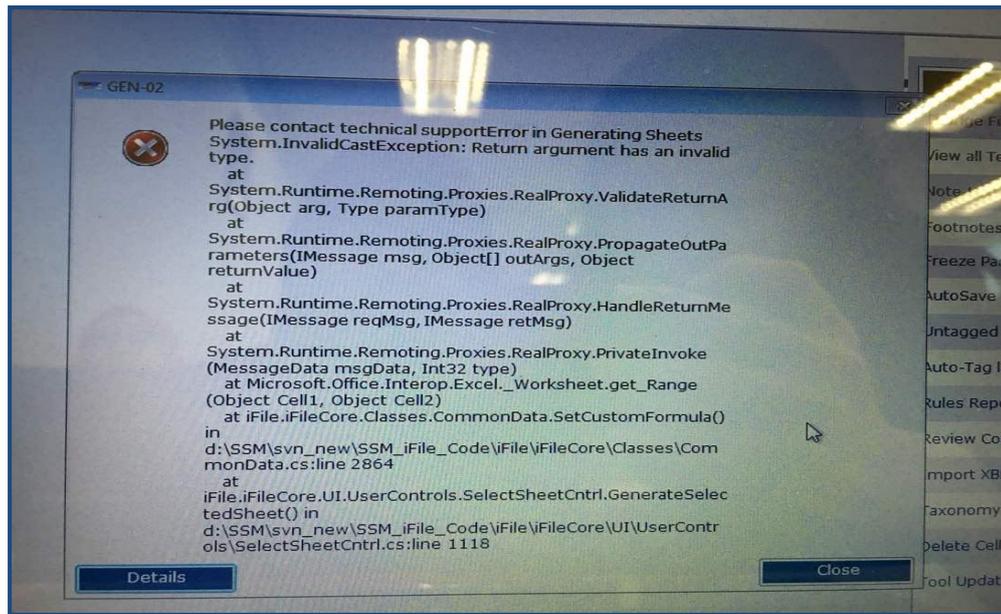


- c) Re-install Microsoft Office, and install latest updates / patches for Office and Windows.

- d) Make sure another Excel add-in is not blocking m-Tool application.
  - i. Open "File Menu" in Excel 2013 / Excel 2016 or Ribbons Menu in Excel 2007 / Excel 2010.
  - ii. Open "Add-ins" section, and check "Active Application add-ins", click on "Go" and un-tick all the Add-ins

### 2.2.12 On opening the Excel sheet, the following error message appears

**Error:** Return argument has an invalid type

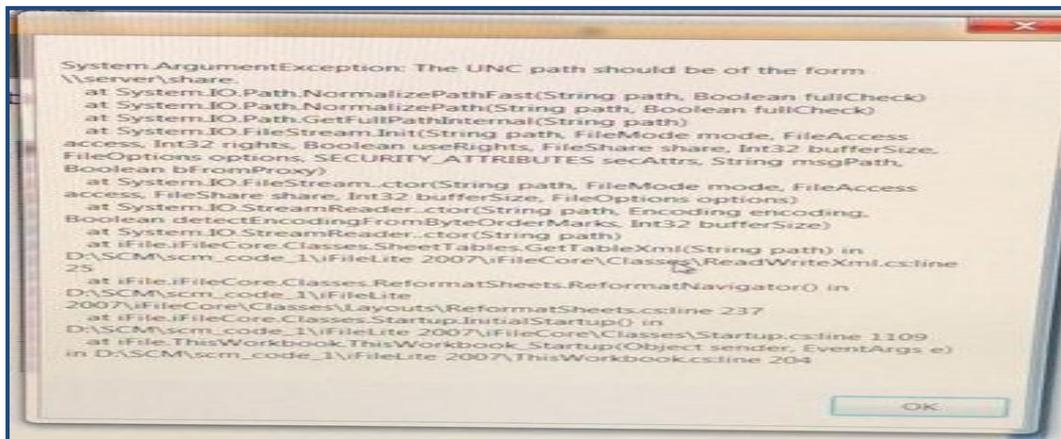


#### **Solution:**

- a) This error occurs due to internal Microsoft Excel memory related issue.
- b) User can repeat the same task again to check if the issue has re-occurred or task completed successfully

### 2.2.13 On opening the tool, the following error message appears

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

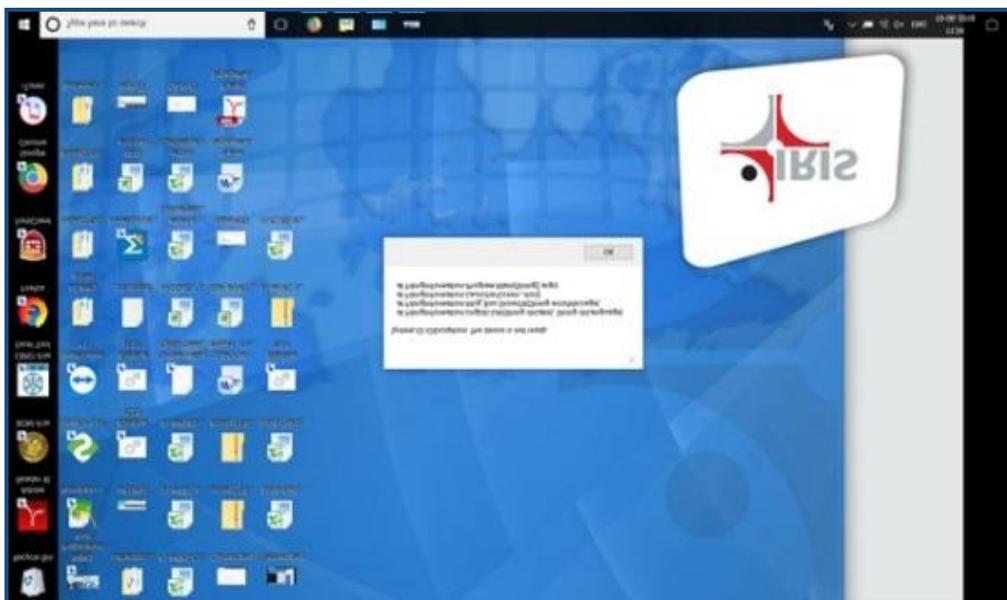


**Solution:**

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

### 2.2.14 On opening the tool, the following error message appears

**Error:** Device not ready



**Solution:**

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

## **2.3 Fill in MBRS Template**

### **2.3.1 Financial Statements and Key Financial Indicators**

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

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

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

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

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

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

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

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

#### **2.3.1.5 How can I change the classes of share capital?**

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

#### **2.3.1.6 Are financial Statements auto approved by SSM?**

Yes.

#### **2.3.1.7 Is audit exemption available in the system?**

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

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

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

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

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

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

MBRS will be effective for financial year ending on and after 31st January 2017

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

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

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

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

## **2.3.2 Annual Return**

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

**In AR1- Annual return for companies having share capital**

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

---

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

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

**2.3.2.3 For MyKAD, My PR and MyKAS number, do we need to put the hyphens?**

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

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

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

**2.3.3 Exemption Applications****2.3.3.1 EA1, for supporting document, full company structure. Is it full company structure organisation? Including director?**

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

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

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

**2.3.4 Other filing related issues****2.3.4.1 Does the system allow the Company to rectify or correct any error/mistake after submission?**

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

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

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

**2.3.4.3 As I scroll down the template, I am unable to see the headers.****Can we freeze panes at the header rows?**

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

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

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

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

**2.3.4.5 Default font size and magnification setting?**

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

**2.3.4.6 Does MBRS support Bahasa Malaysia language as well?**

MBRS supports dual language; English and Bahasa Malaysia. As of now only English language is made available.

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

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

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

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

**2.3.4.9 What do the colours of the box represent?**

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

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

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

**2.3.4.11 Can I change the auto-save time?**

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

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

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

**2.3.4.13 How can I see the error?**

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

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

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

**2.3.4.15 Will MyCoID be replaced with MBRS?**

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

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

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

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

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

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

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

**2.3.4.19 What happens if there are bugs in the tool?**

Please contact SSM Contact Center the required information.

**2.3.4.20 Can the template of the mTool be manipulated?**

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

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

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

**2.3.4.22 Applicability of Tool box features.**

#	Tool Box Functions	Financial Statement and Key Financial Indicators	Annual Return	Exemption Application
1	View Templates	Yes	No	No
2	Note-Text Block	Yes	Yes	Yes
3	Footnotes	Yes	No	No
4	Freeze Pane	Yes	Yes	Yes
5	Auto Save	Yes	Yes	Yes
6	Untagged Rows	Yes	No	No
7	Auto Tag label column	Yes	No	No
8	Rules Repository	Yes	No	No
9	Review Copy	Yes	No	No
10	Import of XBRL data	Yes	Yes	Yes
11	Taxonomy Viewer	Yes	Yes	Yes
12	Delete cell value	Yes	Yes	Yes
13	Auto-Calculate Domain Totals	Yes	No	No
14	Get Auditor Details	No	Yes	No
15	Tool Updates	Yes	Yes	Yes

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

Refer to User Manual of mTool for Financial Statements, Annual Return and Exemption Applications from website [www.ssm.com.my](http://www.ssm.com.my)

**2.3.4.24 How to prepopulate Annual Return data?**

Refer to User Manual of mTool for Annual Return from website [www.ssm.com.my](http://www.ssm.com.my)

### 3. MBRS (mPortal)

#### 3.1 Login to MBRS portal

##### 3.1.1 How do I access the mPortal?

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

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

#### 3.2 User Role Assignment

##### 3.2.1 How to apply user roles in mPortal?

Log-in on SSM4U website and click "MBRS" icon to access mPortal.

Click "Roles Assignment" button on the top right of the mPortal dashboard to apply user roles as follows:

Roles	Functions
Company Secretary(Lodger)	A Company Secretary or Company Agent who have the authority to lodge AR, FS and EA to SSM.
Company Agent (Lodger)	
Company Secretary Assistant (Maker)	A person who prepare and upload the XBRL file of AR, FS and EA into MBRS portal.
Company Agent Assistant (Maker)	

Follow the instruction as shown on the MBRS screen.

##### 3.2.2 Does mPortal verifies Company Secretary who are blacklisted or whose licensed is expired?

Yes.

### **3.3 User Association Between Lodger and Maker**

#### **3.3.1 Who are the Maker and the Lodger?**

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

#### **3.3.2 Who can use the MBRS Portal Application?**

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

#### **3.3.3 How many roles can I apply at a time?**

External user can apply maximum 4 roles Company Secretary Assistant (Maker), Company Secretary (Lodger), Company Agent Assistant (Maker) and Company Agent (Lodger). External user having Maker role are auto-approved whereas for Lodger role they need SSM's approval.

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

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

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

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

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

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

**3.3.7 What are the Member Type and Member License Number?**

While applying for Company Secretary (Lodger) role user has to provide with professional credentials namely "Member Type" means which professional body he/she belongs to with "Membership License number" details.

**3.3.8 Can single maker user associate with the multiple lodgers?**

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

**3.3.9 For user association any approval required?**

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

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

Lodger has the following rights:

1. Create user association
2. Administrative rights for approving filing uploaded by Maker
3. Digitally sign the document
4. Make payment for respective filing
3. Apply for rectification application

**3.3.11 I am an Admin user, what kind of right do I have?**

Admin user has the following rights:

1. Create company association
2. Administrative rights for approving filing lodged by lodger

### **3.4 Upload XBRL file**

#### **3.4.1 Does the maker know whether SSM rejected their filing?**

Maker will receive email notification on every action that is performed on mPortal. In case of Annual return and Exemption Application filing SSM approval is required. If the filing is queried or rejected by SSM, Maker and Lodger will receive email notification along with the reason for rejection or query.

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

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

#### **3.4.3 Who can apply for the Rectification Application?**

Rectification application can be made by Lodger along with supporting documents.

#### **3.4.4 How to track on fresh uploaded and rectify filing?**

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

## 3.5 Digital Certificate

### 3.5.1 How to purchase Digital Certificate?

The Company Secretary (Lodger) and Company Agent (Lodger) are required to purchase Digital Certificate (PKI Registration) via mPortal. mPortal will navigate users to ICRS portal (Pos Digicert Certificate Registration System) to purchase the certificate at 1CRS.

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

### 3.5.2 How to renew Digital Certificate?

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

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

The fees are as follows:

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

\* includes 6% service charge

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

Please contact Digicert Customer Service at **+603 8800 8008** or email to **[customercare@digicert.com.my](mailto:customercare@digicert.com.my)** immediately.

## **3.6 Payment**

### **3.6.1 What are the payment methods available in mPortal?**

The payment method are as follows:

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

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

User will receive email notification once the payment is successful and status of payment will be changed to "Payment successful".

### **3.6.3 How to confirm that the payment made is successful?**

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

### **3.6.4 Where can I reprint my receipt?**

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

### **3.6.5 How to apply refund?**

Please refer to the refund guideline at the mPortal and forward your application to [refund@ssm.com.my](mailto:refund@ssm.com.my).

### **3.6.6 How long does it take to refund?**

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

### **3.6.7 What should I do if filing status is displayed as "Payment is in process"?**

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

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

Please refer Companies Regulations 2017.

### 3.7 Miscellaneous

#### 3.7.1 As a Maker do I need a digital signature?

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

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

Need to contact SSM Contact Centre.

#### 3.7.3 Can user change the Primary Details?

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

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

It is mandatory to fill Company user profile as the address will be required while making payment for any particular filing.

#### 3.7.5 What are the operating hours for the mPortal?

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

#### 3.7.6 How do I check my application status?

Please log on to mPortal and click Filing History.

#### 3.7.7 What are the requirements to upload supporting documents?

#	RETURN NAME	RETURN CODE	SUPPORTING DOCUMENT REQUIRED	FORMAT TYPE
1	Exempt Private Company	FS-EPC	a) Auditors statements b) Certificate relating to an exempt private company	PDF
2	Financial Statements for Company Limited by Guarantee	FS-CLBG	a) Auditors Report b) Statutory Declaration And Financial Statements at origin(HQ) - only for foreign company	PDF
3	Financial Statements for Foreign Company	FS-FC	a) Statutory Declaration And Financial Statements at origin(HQ) - only for foreign company	PDF
4	Financial Statements as per Malaysian Financial Reporting Standards	FS-MFRS	a) Auditors Report b) Statutory Declaration And Financial Statements at	PDF

			origin(HQ) - only for foreign company	
5	Financial Statement as per Malaysian Private Entities Reporting Standards	FS-MPERS	a) Auditors Report	PDF
6	Application for exemption from coinciding foreign subsidiary financial year end with holding company	EA1	a) Application letter from director of holding company b) Statement by two (2) directors of holding company in Malaysia c) Full company structure d) Others (if any)	PDF
7	Application for exemption from filing financial statements in full XBRL format	EA2	a) Application letter from director b) Reason for not submitting Financial Statements in full XBRL Format c) Validation output from prep tool Error Report d) Others (if any)	PDF
8	Application to waive lodgement of financial statements by foreign company	EA3	a) Statutory declaration of director b) Application letter from director c) Unaudited Financial Statements d) Others (if any)	PDF
9	Application for relief from requirements as to form and contents of directors' report	EA4A	a) Approval letter from Bursa Malaysia or Securities Commission (ESOS) b) By laws ESOS (ESOS) c) Listing of the option holders (ESOS) d) Application letter from director (Other matters relates to director report/Director's Interest in share or debentures/Director's interests in receiving benefit or fixed salary) e) Statutory declaration by all directors involved (Other matters relates to director report/Director's Interest in share or debentures/Director's interests in receiving benefit or fixed salary) f) Application letter from director (ESOS) g) Others (if any)	PDF
10	Application for relief from requirements as to form and contents of financial statements	EA4B	a) Application letter from director b) Statutory declaration by all directors involved c) Others (if any)	PDF
11	Application for extension of time for circulation of	EA5A	a) Others (if any)	PDF

	financial statements and reports			
12	Application for extension of time to lodge financial statements and reports	EA5B	a) Others (if any)	PDF
13	Application for extension of time for holding annual general meeting	EA6	a) Others (if any)	PDF
14	Application for extension of time to lodge annual return	EA7	a) Others (if any)	PDF
15	Application to Minister	EA8	a) Application Appeal Letter b) Others (if any)	PDF
16	Key Financial Indicators for Company Limited by Guarantee	KFI-CLBG	a) Full Financial statements and reports b) Auditors Report	PDF
17	Key Financial Indicators for Foreign Company	KFI-FC	a) Financial statements and report (Malaysian branch) b) Statutory Declaration And Financial Statements at origin(HQ) - only for foreign company	PDF
18	Key Financial Indicators as per Malaysian Financial Reporting Standards	KFI-MFRS	a) Full financial statements and report b) Auditors Report	PDF
19	Key Financial Indicators as per Malaysian Private Entities Reporting Standards	KFI-MPERS	a) Full financial statements and report b) Auditors Report	PDF
20	Annual Return for Companies having Share Capital	AR1	a) Particulars of beneficial owners (if any) b) Others (if any)	PDF
21	Annual Return for Companies not having Share Capital	AR2	a) Others (if any)	PDF
22	Annual Return for Foreign Companies	AR3	a) Particulars of beneficial owners (if any) b) Others (if any)	TXT
23	Annual Return for Unchanged Particulars	AR4	a) Others (if any)	PDF

## **4. General Information**

### **4.1 What is XBRL?**

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

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

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

### **4.3 Does XBRL cause a change in accounting standards?**

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