



UNDERSTANDING KEY COMPONENTS OF FINANCIAL STATEMENTS AND LODGEMENT OF FINANCIAL STATEMENTS IN RELATION TO MBRS FOR COMPANY SECRETARIES

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COURSE OBJECTIVES



This 1-day course is designed to provide participants with a basic understanding of financial statements as well as an brief understanding of MBRS and its filing requirements in relation to financial statements. This is a training course where participants will be able to familiarize themselves with the different components of a financial statements and how this information are required for MBRS submission.

COURSE CONTENTS

1. Definition of financial statements and its use.
2. Brief introduction to accounting standards governing the preparation of financial statements – Malaysian Financial Reporting Standard (MFRS) and Malaysian Private Entities Reporting Standard (MPERS).
3. Understanding the key components of a single-entity financial statements:
 - a. Directors' Report
 - b. Statement by Directors
 - c. Statutory Declaration
 - d. Auditor's Report
 - e. Statement of Financial Position
 - f. Statement of Profit and Loss and Other Comprehensive Income
 - g. Statement of Cash Flows
 - h. Statement of Changes in Equity
 - i. Notes to the Financial Statements
4. Brief overview of consolidated financial statements.
5. Brief introduction to MBRS 2.0 and its submission requirements



Participants are recommended to attend "MBRS 2.0 for Preparers – Financial Statements" for practical session on mTool.

LEARNING OUTCOMES

By attending this programme, the participants will be able to:



- Understand the basic components of a financial statement; and
- Learn on the essential components of a financial statement and brief understanding of MBRS submission requirements pertaining to financial statements.

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WHO SHOULD ATTEND

- Company secretaries
- Non-finance personnel who are involved with MBRS submission

ABOUT THE TRAINER

Ahmad Nasri Abdul Wahab is a partner of KPMG in Malaysia and an Executive Director of KPMG Management & Risk Consulting Sdn Bhd. He draws on more than 25 years of experience in financial services focusing on financial institutions in London and Malaysia. Nasri acts as engagement lead on various finance transformation and business process re-engineering ("BPR") engagements. He is involved in International Sustainability Standards Board (ISSB) first time adoption and was involved in various client engagements involving first-time adoption of the Malaysian Financial Reporting Standards (MFRSs) and performing gap analysis and validation exercise on the adoption of various financial reporting standards. Nasri led the SSM MBRS Taxonomy project for SSM. He was involved in the development of Taxonomy since 2017 as well as the preparation of MBRS training slides and preparation of MBRS User Guide. He is a SSM MBRS Certified Trainer for MBRS for Preparers – Financial Statements since 2018.

ADMINISTRATIVE DETAILS

| | | |
|----------------------|---|--|
| Date & Platform | 21 January 2025 | Virtual platform |
| | 22 April 2025 | Virtual platform |
| | 10 June 2025 | Virtual platform |
| | 25 August 2025 | Virtual platform |
| | 27 October 2025 | Menara SSM @ Sentral, Kuala Lumpur |
| | 18 November 2025 | Virtual platform |
| | 9.00 am - 5.00 pm | |
| Time | Lecture supported with presentation slides, and Q&A session | |
| Training Methodology | RM500.00 Standard | |
| Fee | RM400.00 | Licensed Secretary. Member of MAICSA, MIA, Malaysian Bar, MACS, MICPA, Sabah Law Society & Advocates Assoc. of Sarawak. |
| | 8 points | |
| SSM CPE Points | | |

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HOW TO REGISTER?

STEP 01

Strictly via online registration at www.ssm4u.com.my/ecomtrac

STEP 02

NEW USER (First Time Login)

- Click on **SIGN UP**
- Key in **REGISTRATION INFORMATION**
- Click on **REGISTER**
- Key in **USERNAME** and **PASSWORD**

EXISTING USER

- Key in **USERNAME** and **PASSWORD**
- Click on **SIGN IN**

STEP 03

- Select training
- Check on Available Seat
- Click on Add Participant
- Key in participant's information

- Click on Submit
- Check participant's details
- Click on Submit Payment

Note: Please submit your application within 15 minutes. Otherwise the system will automatically cancel your transaction and you will lose your seat(s). Please re-apply if you wish to proceed. Full payment shall be made at the point of registration.

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TERMS & CONDITIONS FOR REGISTRATION OF TRAINING PROGRAMMES UNDER COMTRAC

PROGRAMME FEE

- Fee is payable to SURUHANJAYA SYARIKAT MALAYSIA.
- Admittance to training programme shall be granted only upon registration and full payment is received.

PAYMENT MODE

- Registrations and payment for training programmes MUST be made through online at e-COMTRAC (www.ssm4u.com.my/ecomtrac). Upon submitting the registration application, participants are deemed to have read and accepted the terms and conditions herein.
- Payment by cash and cheque is not acceptable effective from January 2021.

CLASSROOM TRAINING

- For classroom-based training, a confirmation e-mail will be sent to participants at least 1 working day prior to the programme.
- Participants are required to present Malaysia's identification card (MyKAD/NRIC) and foreign participants are required to present passport at the registration counter for verification and admission to training programme.
- Admittance may be denied upon failure to present identification card / passport.

WEBINAR ACCESS LINK

- A notification e-mail with the webinar access link will be sent to participants at least 1 working day prior to the webinar.
- The access link is unique for registered participants and should not be forwarded or shared with others.

CERTIFICATE OF ATTENDANCE

- Upon full attendance of the programme and payment is received, participants will be issued an e-Certificate of Attendance. For this purpose, it is imperative to fill in the email address correctly.
- Participants can download the e-Certificate of Attendance from e-COMTRAC platform in three (3) working days after the programme. Please take note that the certificate is available for download up to 30 days from the conclusion of the programme. An administrative fee of RM30.00 per copy is chargeable for downloading the certificate after the 30th day and for any replacement of certificate due to errors in name or identification card number wrongly filled by participant / representative during registration or loss of certificate, etc.

CANCELLATION / ABSENT

- No refund will be given to participants who failed to attend the programme.
- Replacing registered participant is not allowed.

TRANSFER

Transfer of registration fee to another training programme is not allowed.

PERSONAL DATA PROTECTION NOTICE

Your personal data and other information provided in this application and including any additional information you may subsequently provide, may be used and processed by COMTRAC/SSM as a reference in future to communicate with you on our training programmes/events. In line with the Personal Data Protection Act 2010, we wish to obtain your agreement and consent for using your personal data. If you do not consent to the processing and disclosure of your personal data, you should send an e-mail to us at comtrac@ssm.com.my.

HUMAN RESOURCES DEVELOPMENT CORPORATION

SSM is registered as a training provider with HRD Corp under GOV1000117857. All trainings are claimable under SBL Scheme subject to HRD Corp approval. Participant's employer needs to apply for grant at least one day before the commencement of training.

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EXCLUSION OF LIABILITY

The speaker(s) or trainer(s) is independent and shall not represent SSM, act as its agent or otherwise represent that their personal views are endorsed by SSM. The assessments and views expressed during the programme are entirely the speakers'/trainers' own. SSM shall not be liable for whatever circumstances arising from any engagement between the speaker(s) or trainer(s) and the participant(s).

DISCLAIMER

SSM reserves the right to cancel the programme, change date(s), venue(s), speaker(s) or any other changes due to any unforeseen circumstances that may arise without prior notice to participants. SSM also reserves the right to make alternative arrangements without prior notice. SSM accepts no responsibility for death, illness, injury, loss or damage of any property belonging to, or financial loss by any persons attending the programme, whatever the cause. SSM shall not be responsible for any costs, damages or losses incurred by participants due to the changes and / or cancellation. SSM is not responsible for the integrity of participants' computer or device, your internet signal bandwidth, or any other consideration outside of the control of SSM.

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All information contained in the brochure is correct and accurate at the time of publication.



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