# MALAYSIAN BUSINESS REPORTING SYSTEM (MBRS) 2.0

- **MBRS 2.0 – ANNUAL RETURN**
- **MBRS 2.0 FOR PREPARERS – FINANCIAL STATEMENTS**

**Stay ahead. Stay compliant. Lodge with MBRS 2.0 today!**

Starting 1 June 2025, all companies must lodge both Annual Return and Audited Financial Statements through MBRS 2.0 in XBRL format. Physical and manual filings will no longer be accepted.

⌖ **Petronas Twin Towers, Kuala Lumpur**

## COURSE INTRODUCTION

Suruhanjaya Syarikat Malaysia (SSM) has released a new version of the Malaysian Business Reporting System known as MBRS 2.0 on 25 September 2024. MBRS 2.0 is developed based on the latest Malaysian Financial Reporting Standard (MFRS), Malaysian Private Entity Reporting Standard (MPERS) and the revised requirements under the Companies Act 2016 (CA 2016). In addition, MBRS 2.0 is also developed based on the Companies Act 1965 (CA 1965) to facilitate selected number of entities in fulfilling their compliance filings.

Companies are required to prepare, validate and upload their annual returns (AR), financial statements and reports (FS) and exemption applications (EA) related to the FS and AR in eXtensible Business Reporting Language (XBRL) format using MBRS 2.0 on or after 25 September 2024.

Information on the latest version of MBRS and the MBRS Preparation Tool (mTool) can be accessed for free at https://www.ssm.com.my/Pages/Services/Other-Services/MBRS.aspx.

# MBRS 2.0 – ANNUAL RETURN

## COURSE OBJECTIVES

This half-day course aims to provide participants with an in-depth understanding of the revised filing requirements, new features and improvements offered in the MBRS 2.0. Participants will gain working knowledge on how to optimize the use of the latest MBRS Preparation Tool (mTool) to ensure smooth submission of annual returns and exemption applications (EA) related to the FS and AR to SSM.

## COURSE CONTENTS

1. Overview on what is XBRL and MBRS.
2. Components of MBRS 2.0:
   - SSM Taxonomy (SSMxT) 2022;
   - MBRS Preparation Tool (mTool) 2.2; and
   - MBRS Portal (mPortal) 2.0.
3. Scope of MBRS 2.0.
4. User role registration and lodger-maker association.
5. Digital signature registration and renewal.
6. Prepare, generate and submit XBRL file for annual return and exemption applications (EA) related to the FS and AR using MBRS 2.0.
7. Tips to avoid errors when keying information into mTool 2.2 and submitting XBRL file via mPortal 2.0.
8. Rectification of XBRL file submitted via MBRS.

## LEARNING OUTCOMES

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

- Have an overview of the revised MBRS filing requirements.
- Know the new features and system improvements offered in the MBRS 2.0.
- Get started with the latest preparation tool for filing of annual return and exemption applications (EA) related to the FS and AR via MBRS 2.0.

## WHO SHOULD ATTEND

- Company secretaries
- Directors
- Support staff in secretarial department
- Anyone involved in the preparation, review and / or submission of Annual Return under MBRS 2.0

## ABOUT THE TRAINERS

SSM MBRS Certified Trainer(s).

# MBRS 2.0 – ANNUAL RETURN

## ADMINISTRATIVE DETAILS

**Live Webinar**

| | |
|---|---|
| **Date** | 20 January 2026 <br> 03 March 2026 <br> 04 May 2026 <br> 06 July 2026 <br> 01 September 2026 <br> 03 November 2026 |
| **Venue** | Virtual platform |
| **Time** | 09.00 am - 01.00 pm |
| **Training Methodology** | Lecture supported with presentation slides and Q&A session |
| **Fee** | RM250.00 |
| **SSM CPE Points** | 4 points |

# MBRS 2.0 FOR PREPARERS – FINANCIAL STATEMENTS

## COURSE OBJECTIVES

This 2-day course is specially designed to provide preparers with an in-depth understanding and knowledge in using the latest MBRS Preparation Tool (mTool) for filing of financial statements (FS) and key financial indicators (KFI) to SSM. In this course, participants will be guided with a practical session on preparation of a set of financial statements on MBRS 2.0.

## COURSE CONTENTS

1. Overview on what is XBRL and MBRS.
2. SSM Taxonomy (SSMxT) 2022.
3. MBRS filing requirements.
4. Prepare, generate and submit XBRL file for FS and KFI using MBRS 2.0.
5. Validation and rectification of errors.
6. Generation and filing XBRL file to SSM.
7. Functions and features of MBRS Preparation Tool (mTool) 2.2.
8. Hands-on training using the mTool 2.2 for financial statements and KFI.

## LEARNING OUTCOMES

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

- Acquire first-hand knowledge and hands-on training to enter financial statements and KFI into MBRS 2.0 templates.
- Get started with the MBRS Preparation Tool (mTool) 2.2.
- Navigate the SSMxT.
- Prepare XBRL file for FS and KFI.
- Generate and submit XBRL file to SSM.

## PRE-REQUSITES FOR PARTICIPANTS

1. Proficiency in Microsoft Office Excel skills.
2. Proficiency in statutory financial reporting.

## HOW IS MBRS 2.0 DIFFERENT

### Version Control

Released as mTool version 2.2

### Language

Language options are now available in English and Bahasa Malaysia. The default language is in English

### Tool and Portal

MBRS Preparation Tool and MBRS Portal have been enhanced to reflect latest requirements and improvements

### Taxonomy

Developed based on the 2022 version of the International Financial Reporting Standard Taxonomy (IFRS Taxonomy 2022) and requirements under the Companies Act 1965 and 2016

### Submission Types

Allows for 15 submission types for Financial Statements and Key Financial Indicators

### Exemptions

Companies Regulated by BNM* and Financial Statements prepared in accordance with Companies Act 1965 are now required to be submitted on MBRS

### Rectification Applications

Rectification application and submission on MBRS Portal 2.0 has been expanded to include Standard Rectification (Rectification Filing or Court Order Filing) and Filing Information Rectification (Rectification Filing or Court Order Filing)

*Under requirements by SSM, only public companies regulated by BNM are required to submit FS-BNM. Private Companies regulated by BNM are required to submit FS-MFRS.*

## ABOUT THE TRAINERS

SSM MBRS Certified Trainer(s).

# MBRS 2.0 FOR PREPARERS – FINANCIAL STATEMENTS

## WHO SHOULD ATTEND

- Preparers of financial statements
- Accountants
- Finance professionals
- Company secretaries

- Director
- Anyone involved in the preparation, review and / or submission of FS under MBRS 2.0

## ADMINISTRATIVE DETAILS

**Classroom**  **Live Webinar**

| Date & Platform | | |
|---|---|---|
| | 21 - 22 January 2026 | Virtual platform |
| | 28 - 29 January 2026 | Menara SSM@Sentral, Kuala Lumpur |
| | 04 - 05 February 2026 | Virtual platform |
| | 30 - 31 March 2026 | Virtual platform |
| | 08 - 09 April 2026 | Virtual platform |
| | 15 - 16 April 2026 | Johor Bahru |
| | 06 - 07 May 2026 | Virtual platform |
| | 13 - 14 May 2026 | Kuching |
| | 10 - 11 June 2026 | Kota Kinabalu |
| | 15 - 16 June 2026 | Virtual platform |
| | 24 - 25 June 2026 | Menara SSM@Sentral, Kuala Lumpur |
| | 08 - 09 July 2026 | Virtual platform |
| | 05 - 06 August 2026 | Virtual platform |
| | 02 - 03 September 2026 | Virtual platform |
| | 09 - 10 September 2026 | Penang |
| | 21 - 22 October 2026 | Virtual platform |
| | 04 - 05 November 2026 | Virtual platform |
| | 11 - 12 November 2026 | Menara SSM@Sentral, Kuala Lumpur |

| | |
|---|---|
| **Time** | 09.00 am - 05.00 pm |
| **Training Methodology** | Lecture supported with presentation slides, hands-on and Q&A session |
| **Fee** | RM800.00 |
| **SSM CPE Points** | 16 points |

# MALAYSIAN BUSINESS REPORTING SYSTEM (MBRS) 2.0

## HOW TO REGISTER?

### STEP 1

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

### STEP 2

**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 3

- 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.

# MALAYSIAN BUSINESS REPORTING SYSTEM (MBRS) 2.0

## TERMS & CONDITIONS FOR TRAINING PROGRAMMES

### 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 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.

### LIVE WEBINAR TRAINING

- 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.

### E–LEARNING TRAINING

- Upon successful registration, an email will be sent containing the access link to the pre-recorded webinar and accompanying material will be sent on the start date of the programme.
- Access will be available for a fixed duration of seven (7) days starting from the session's commencement date. After this period, the link will expire, and access to the webinar and materials will no longer be available.

### CERTIFICATE OF ATTENDANCE

- Upon full attendance of the programme and payment is received, participants will be issued an e-Certificate of Attendance.
- Participants can download the e-Certificate of Attendance from e-COMTRAC platform in three (3) working days after the programme or in seven (7) working days for conference / symposium. 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. 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 will incur a fee of RM30.00 for reissuance.

### 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.

### COPYRIGHTS

The materials of the training programme are solely for participants' personal use. No part of these materials may be stored, reproduced or transmitted in any form or by any means, including photocopying, e-mailing and recording, without the written permission of the author or SSM. Information contained in these documents is understood to be correct at the time of writing. The assessments and views expressed in these materials shall be treated/ regarded purely for public information and discussion and it does not constitute formal advice. The views provided are for general information to provide better clarity and understanding of the subject matter. It should not be relied upon as an alternative to specific legal advice from your lawyer or other professional service provider. If you have any specific issues and/ or questions about any legal matter, you should consult your lawyer or other professional service provider. In no event shall the SSM be liable for any damages, whether in an action of contract, negligence or other tort, arising from the contents in these materials.

### 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 dues 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.

SSM shall not be responsible for any problems or technical malfunction, including, without limitation, the acts, omissions, problems or malfunctions of any telephone network or lines, computer online systems, servers, computer equipment, software, failure of e-mail, traffic congestion on the internet or at any web or combination thereof.

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