



On 26 November 2024, SSM announced the mandatory dates for submission of Financial Statements via MBRS 2.0 in 3 phases from 1 December 2024, 1 March 2025 and 1 June 2025.

Join us in learning MBRS 2.0.
Submission of Annual Return and Financial Statements via MBRS 2.0.

MALAYSIAN BUSINESS REPORTING SYSTEM (MBRS) 2.0

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

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) 2.1; 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 2.1 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
- Accountants
- Finance professionals
- Support staff in secretarial department
- Anyone interested to learn about MBRS 2.0

ABOUT THE TRAINER

SSM MBRS Certified Trainer(s).

MBRS 2.0 – ANNUAL RETURN

ADMINISTRATIVE DETAILS

Date	07 January 2025 20 January 2025 13 February 2025 25 February 2025 04 March 2025 19 March 2025 08 April 2025 20 May 2025 23 June 2025
Platform	Virtual platform
Time	9.00 am - 1.00 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) 2.1.
8. Hands-on training using the mTool 2.1 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) 2.1.
- Navigate the SSMxT.
- Prepare XBRL file for FS and KFI.
- Generate and submit XBRL file to SSM.

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

ABOUT THE TRAINER

SSM MBRS Certified Trainer(s).

PRE-REQUISITES FOR PARTICIPANTS

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

MBRS 2.0 FOR PREPARERS – FINANCIAL STATEMENTS

HOW IS MBRS 2.0 DIFFERENT

Version Control	Released as mTool version 2.1.
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.

ADMINISTRATIVE DETAILS

Date & Platform	08 – 09 January 2025	Menara SSM @ Sentral, Kuala Lumpur
	14 – 15 January 2025	Virtual platform
	22 – 23 January 2025	Virtual platform
	05 – 06 February 2025	Virtual platform
	19 – 20 February 2025	Penang
	26 – 27 February 2025	Virtual platform
	26 – 27 February 2025	Menara SSM @ Sentral, Kuala Lumpur
	05 – 06 March 2025	Virtual platform
	12 – 13 March 2025	Virtual platform
	25 – 26 March 2025	Virtual platform
	26 – 27 March 2025	Virtual platform
	07 – 08 April 2025	Virtual platform
	09 – 10 April 2025	Menara SSM @ Sentral, Kuala Lumpur

MBRS 2.0 FOR PREPARERS – FINANCIAL STATEMENTS

ADMINISTRATIVE DETAILS

Date & Platform

14 – 15 April 2025	Virtual platform
16 – 17 April 2025	Virtual platform
21 – 22 April 2025	Melaka
22 – 23 April 2025	Kota Bahru
23 – 24 April 2025	Johor Bahru
23 – 24 April 2025	Virtual platform
28 – 29 April 2025	Virtual platform
29 – 30 April 2025	Virtual platform
05 – 06 May 2025	Virtual platform
05 – 06 May 2025	Menara SSM @ Sentral, Kuala Lumpur
07 – 08 May 2025	Kota Kinabalu, Sabah
14 – 15 May 2025	Menara SSM @ Sentral, Kuala Lumpur
19 – 20 May 2025	Kuching, Sarawak
19 – 20 May 2025	Virtual platform
26 – 27 May 2025	Virtual platform
28 – 29 May 2025	Virtual platform
03 – 04 June 2025	Virtual platform
03 – 04 June 2025	Penang
04 – 05 June 2025	Virtual platform
11 – 12 June 2025	Menara SSM @ Sentral, Kuala Lumpur
16 – 17 June 2025	Virtual platform
25 – 26 June 2025	Virtual platform

Time

9.00 am – 5.00 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 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.

MALAYSIAN BUSINESS REPORTING SYSTEM (MBRS) 2.0

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 (<http://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.

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.

COMPANIES COMMISSION OF MALAYSIA TRAINING ACADEMY & KNOWLEDGE MANAGEMENT DIVISION



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