



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

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## **USER MANUAL MBRS PREPARATION TOOL (mTool) EXEMPTION APPLICATION (EA) RELATED TO FINANCIAL STATEMENTS AND ANNUAL RETURN**

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## 1 Introduction to the MBRS Preparation Tool (mTool)

As part of the SSM XBRL initiative, SSM has made available mTool to enable companies to prepare Exemption Application related to Financial Statements and Annual Return in line with the MBRS filing requirements and SSM Taxonomy (SSMxT).

MBRS templates have been designed to reflect the presentation of Exemption Application as far as possible and in facilitating the preparation of Exemption Application in XBRL format. In addition, several key features of mTool are provided to facilitate the ease of preparing XBRL file for Exemption Application.

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 Exemption Application in XBRL format.

### 1.1 Type of submission

No.	Entry Point	Type of submission
1.	EA1	Application for exemption from coinciding foreign subsidiary financial year end with holding company
2.	EA2	Application for exemption from filing financial statements in full XBRL format
3.	EA3	Application to waive lodgment of financial statements by foreign company
4.	EA4A	Application for relief from requirements as to form and contents of directors' report
5.	EA4B	Application for relief from requirements as to form and contents of financial statements
6.	EA5A	Application for extension of time for circulation of financial statements and reports
7.	EA5B	Application for extension of time to lodge financial statements and reports
8.	EA6	Application for extension of time for holding annual general meeting
9.	EA7	Application for extension of time to lodge annual return
10.	EA8	Application to Minister (with relation to financial statements and report)

## 2 Acronyms and Abbreviation

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

<b>Acronym/Abbreviation</b>	<b>Expansion</b>
MBRS	Malaysian Business Reporting Standards
EA	Exemption Application related to the Financial Statements and Annual Return
XBRL	eXtensible Business Reporting Language
mTool	MBRS Preparation Tool
XBRL file	Instance document (XML file) generated from MBRS Preparation Tool (mTool)
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 four buttons for you to begin preparation as shown in Figure 3, 4, 5 and 6.

**Create Filing:** To create a new or fresh set of XBRL file for Exemption Application.



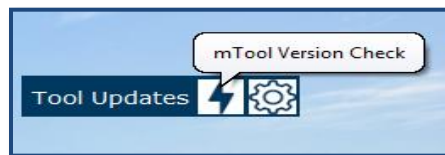
**Figure 3**

**Edit Filing:** To open a previously saved XBRL file to edit.



**Figure 4**

**mTool Version Check:** To check for latest mTool version.



**Figure 5**

**Proxy Settings:** To check for configuration setting in mTool.

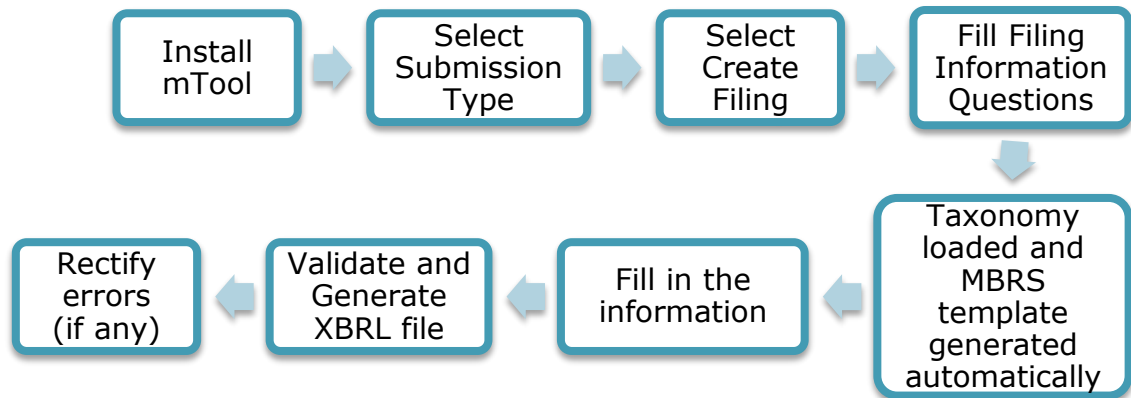


**Figure 6**

### 3.2 Preparation flow

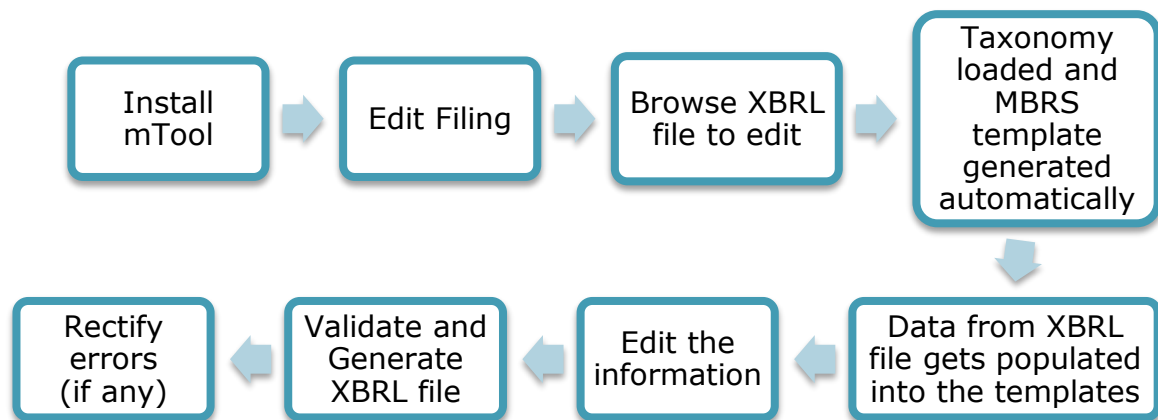
There are two ways to start the preparation of XBRL file for Exemption Application as shown in Figure 7 and 8.

1. Use **Create Filing** button to create a new set of XBRL file for Exemption Application.



**Figure 7**

2. Use **Edit Filing** button to open an existing set of XBRL file for Exemption Application (.zip format).



**Figure 8**





*The MBRS template 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 or fresh set of XBRL file. You will need to fill in the Filing Information. Information filled in the Filing Information will determine the templates to be generated inside the mTool.

Submission type would have 3 options:

- Exemption Application
- Annual Return
- Financial Statements

Select “Exemption Application” for the Submission Type and then click “Create Filing” on the Introduction Page. The Filing Information template will appear as shown in Figure 9.

#### Filing Information for Exemption application

The screenshot shows the MBRS (Malaysian Business Reporting System) interface. A window titled "Filing Information" is open, displaying a form with the following fields:

* Company registration number	
* Name of company	
Former name of the company	
* Origin of company	
* Status of company	
* Type of company	
* Application date	
* Type of submission	

\* denotes mandatory items to be reported

Buttons: Generate Template, Cancel

The background of the screenshot shows the MBRS logo, the Malaysian coat of arms, and the SSM (Suruhanjaya Syarikat Malaysia / Companies Commission of Malaysia) logo. The background image is a cityscape.

**Figure 9**

Fill all information for Exemption Application in the Filing Information and click “Generate Template” button. Based on the information provided in the Filing Information, relevant taxonomy is auto-selected and MBRS template are generated. User is taken to the Content Page as shown in Figure 12.

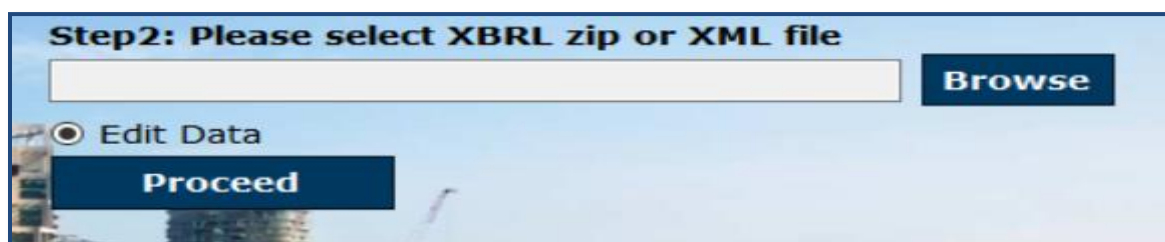
### 3.4 Open an existing XBRL file

Choose “Edit Filing” if you want to open a previously saved XBRL file.

Submission type would have 3 options:

- Exemption Application
- Annual Return
- Financial Statements

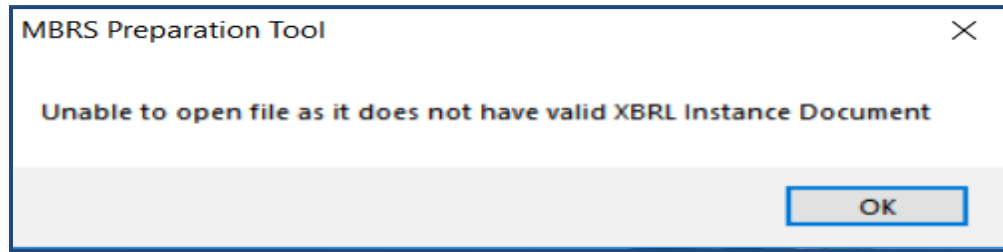
Select “Exemption Application” for the Submission Type and then select “Edit Data”. The file selection screen will open with the buttons for “Edit Data” as shown in Figure 10.



**Figure 10**

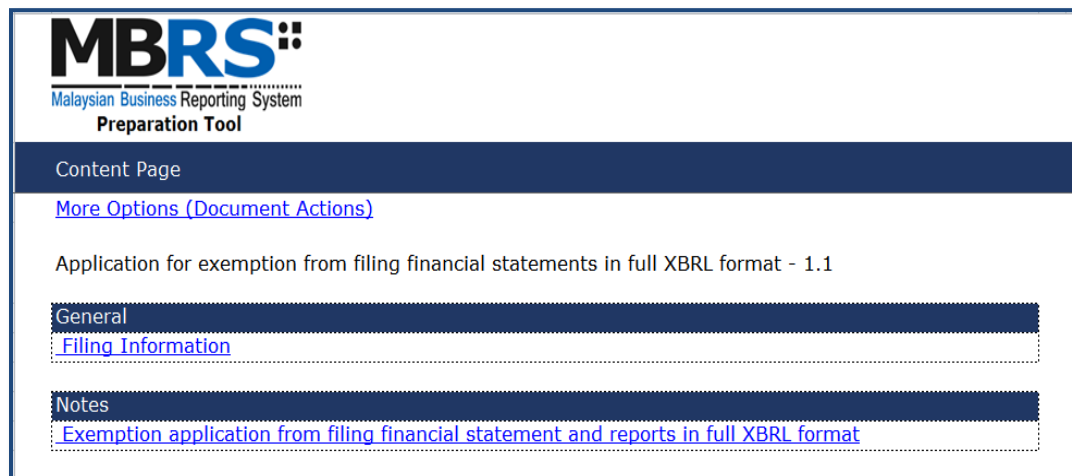
The mTool will populate data in the templates based on the taxonomy of the selected XBRL file. You will be able to make changes to the templates and save those changes in a new XBRL file.

1. Browse relevant XBRL file and select “Edit data”.
2. Click “Proceed”. An error message will be displayed as per shown in Figure 11 if any field validation is not met.



**Figure 11**

3. Taxonomy will be selected based on the taxonomy in the XBRL file and data will be filled in the templates. The tool will show the Content Page as shown in Figure 12.



**Figure 12**

## 4 MBRS 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 Filing Information tab on the template and on the top of the template, you can see the User Menu as shown in Figure 13.



**Figure 13**

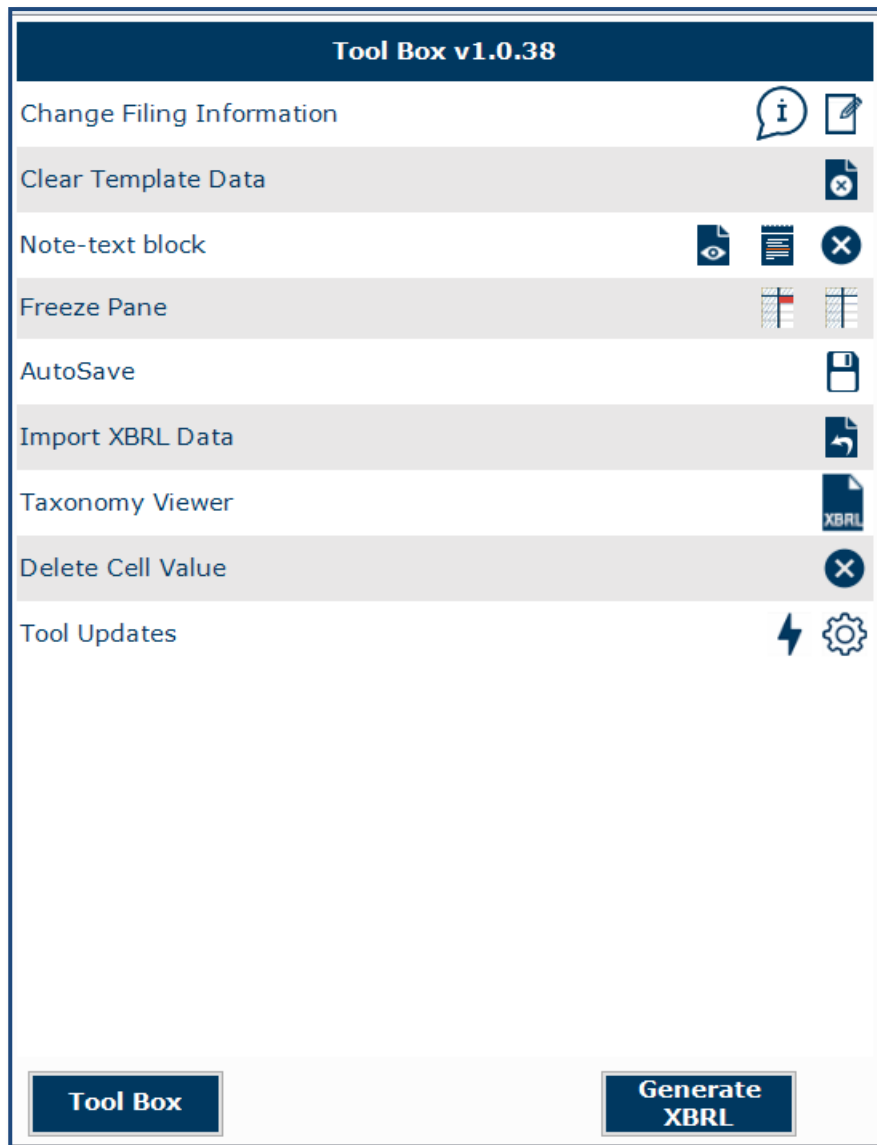
#### 4.1.1 Home

The Home button takes you to the Content Page of the mTool where the entire list of MBRS template 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 Tool Box

The Tool Box helps users to customize and fill in the MBRS templates easily. Some of the functions include reordering the elements, hiding rows that do not contain any tagged values. These functions may be useful for you to customize the templates as per Exemption Application.

Click the Tool Box icon on the User Menu, the Tool Box will appear on the right panel as shown in Figure 14. Please refer to section 8 to see more details on the Tool Box functions.



**Figure 14**

### 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. “Description of reason why company unable to submit full financial statements in XBRL format”, as shown in Figure 15.

EA2 Exemption application from filing financial statement and reports in full XBRL format

\* denotes mandatory items to be reported

01/10/2018

Exemption from filing financial statements in full XBRL format	
*Company's financial year start date	01/04/2017
*Company's financial year end date	31/03/2018
*Description of reason why company unable to submit full financial statements in XBRL format	[Text block added]
*Type of reason for failure of validation in XBRL filing	Statement of financial position
Description of reason for failure of validation in XBRL filing	[Text block added]

**Figure 15**

2. Click **Help**, the panel will be display Help as shown in Figure 16.

*Description of reason why company unable to submit full financial statements	
Element Labels	
Preferred Label	*Description of reason why company unable to submit full financial statements in XBRL format
Standard Label	Description of reason why company unable to submit full financial statements in XBRL format
Documentation Label	Represents the information pertaining to the reason for unable to submit full financial statement in XBRL format.
Element Properties	
Element Id	ssmt_DescriptionOfReasonWhyCompanyUnableToSubmitFull
Period Type	instant
Data Type	http://www.xbrl.org/dtr/type/non-numeric:textBlockItemTy
Substitution Group	http://www.xbrl.org/2003/instance:item
Nilable	True
Abstract	False
Element References	
Details for	*Description of reason why company unable to submit full financial statements in XBRL format
Name	Companies Act 2016
Role	http://www.xbrl.org/2003/role/disclosureRef
Number	777
Section	604
SubSection	2

**Figure 16**

The different sections of the help pane are:

- a) **Header:** Shows the element name in the taxonomy for which the help is being shown. The figure above shows Help information for “Description of reason why company unable to submit full financial statements in XBRL format”.
- b) **Element Labels:**
  - Preferred Label - It is a human readable name of a concept defined in the taxonomy and is present in the label link base.
  - Standard Label - The default label for an element is referred to as the standard label.
  - Documentation Label - It is the definition or meaning of the element.
- c) **Element Properties:** Shows the characteristics and the XBRL property of an element.
- d) **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 17.

Reference	Use
Name	Reference of authoritative literature e.g. Companies Act 2016
Number	Number of the standard or interpretation
Issue Date	Effective date of the legislation for the selected element
Paragraph	Paragraph in the standard
Subparagraph	Subparagraph of a paragraph
URI	Link of standard used while preparing
URI Date	Date of latest version of standard used



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.

#### 4.1.4 Legend

It is used to explain the data points in the documents represented by unique symbols and color coding

Legend	
	Numeric Data
	Text Block Data
	Text Data
	Dropdown Data
	No Data
	Abstract
	Reporting Date
	Total

**Figure 18**

#### 4.2 Content Page

User is taken to the Content Page once all the MBRS 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 templates that are part of the requirement list are generated and loaded in the mTool as shown in Figure 19.

**MBRS**  
Malaysian Business Reporting System  
Preparation Tool

Content Page  
[More Options \(Document Actions\)](#)

Application for exemption from filing financial statements in full XBRL format - 1.1

General  
[Filing Information](#)

Notes  
[Exemption application from filing financial statement and reports in full XBRL format](#)

**Figure 19**



**Filing Information:** The Filing Information template contains all the responses entered in Filing Information.

## 5 Customise the MBRS Templates

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

### 5.1 Edit answers to Filing Information questions

If you find that the MBRS templates generated are not similar to your Exemption Application, you may want to check the information provided in Filing Information. Click “Edit Filing Information” if you would like to make changes to the answers.

Go to Filing Information template as shown in Figure 20.

The screenshot shows a web interface titled "EA2 Filing Information". At the top, there is a note: "\* denotes mandatory items to be reported". In the top right corner, there is a button labeled "Edit Filing Information" which is highlighted with a red box. Below this is a table with the following data:

Filing Information	
General Filing Information	
*Company registration number	1001183-U
*Name of company	INSCAPE DEVELOPMENT SDN. BHD.
Former name of the company	INSCAPE DEVELOPMENT SDN. BHD.
*Origin of company	Incorporated in Malaysia
*Status of company	Private company
*Type of company	Company limited by shares
*Application date	01/10/2018
*Type of submission	EA2

**Figure 20**

1. Click on “Edit Filing Information”. Filing Information template opens up with the current data filled as shown in Figure 21. Change the necessary information in Filing Information and click “Generate Template”, the

templates will be updated based on changes made to the Filing Information questions.

EA2 Filing Information	
* denotes mandatory items to be reported	<a href="#">Edit Filing Information</a>
<b>Filing Information</b>	
<b>General Filing Information</b>	
*Company registration number	1001183-U
*Name of company	INSCAPE DEVELOPMENT SDN. BHD.
Former name of the company	INSCAPE DEVELOPMENT SDN. BHD.
*Origin of company	Incorporated in Malaysia
*Status of company	Public company
*Type of company	Unlimited company
*Application date	01/10/2018
*Type of submission	EA2

**Figure 21**

## 6 Get MBRS Templates Filled

### 6.1 Manual entry

Similar to MS Excel, you may select the cell and enter data using the keyboard.

EA2 Exemption application from filing financial statement and reports in full XBRL format

\* denotes mandatory items to be reported

01/10/2018

Exemption from filing financial statements in full XBRL format	
*Company's financial year start date	01/04/2017
*Company's financial year end date	31/03/2018
*Description of reason why company unable to submit full financial statements in XBRL format	[Text block added]
*Type of reason for failure of validation in XBRL filing	Statement of financial position
Description of reason for failure of validation in XBRL filing	[Text block added]

**Figure 22**

You may also refer to the following table for some useful shortcut keys.

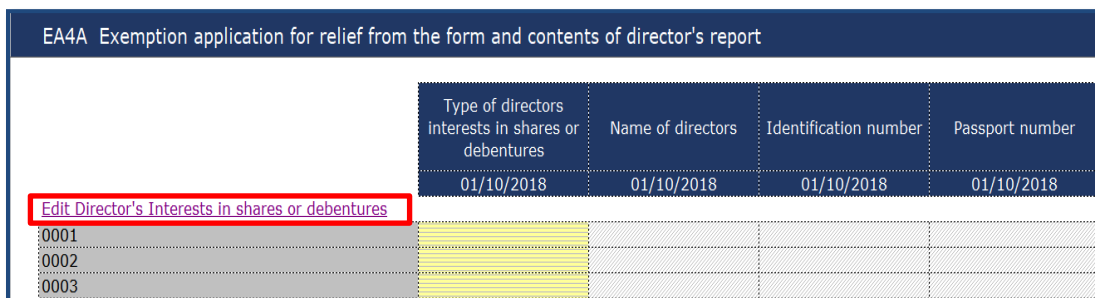
Ctrl + C	Copy
Ctrl + V	Paste
Ctrl + X	Cut
Ctrl + P	Print
Ctrl + F	Find / replace texts on templates or source document
Ctrl + Z	Undo
Ctrl + Drag and drop	Copy and paste data from source document to text editor (using drag and drop without pressing the Ctrl key may cause data to be cut / removed from 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

## 6.2 Typed dimensional tables

In typed dimensions, user will need to key in the classes that are applicable for the reporting. Example shown in Figure 23.

### 6.2.1 Add/delete typed classes:

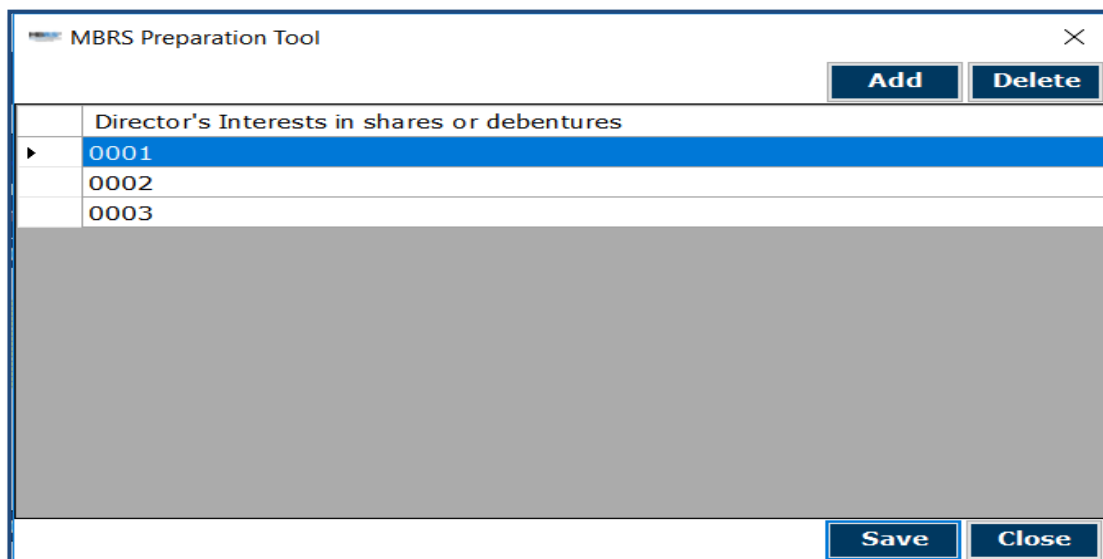
1. Click on **Edit** link on the template where typed dimensions are applied.



EA4A Exemption application for relief from the form and contents of director's report				
	Type of directors interests in shares or debentures	Name of directors	Identification number	Passport number
	01/10/2018	01/10/2018	01/10/2018	01/10/2018
<a href="#">Edit Director's Interests in shares or debentures</a>				
0001				
0002				
0003				

**Figure 23**

2. Window will open as shown in Figure 24.



**Figure 24**

3. Click “Add” to add rows and enter appropriate reporting elements.
4. Click “Save” to save changes to the templates.



*To delete the rows, select the row you want to delete, click “Delete”, and click “Save”.*

## 7 Validate and Save XBRL file

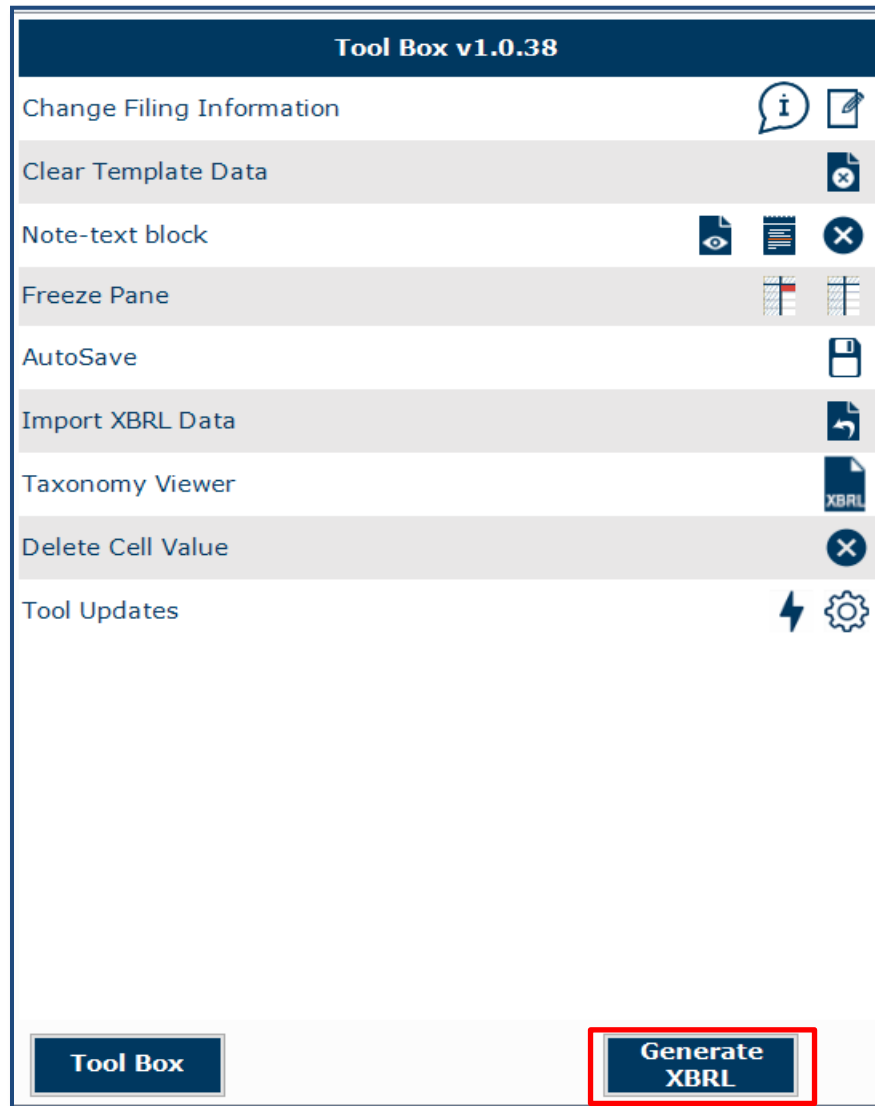
### 7.1 Validate

Before submission to SSM, the information in the MBRS template for Exemption Application needs 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 Exemption Application is correct or not. As a user, you will need to perform proper review of your information in the MBRS template 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**.

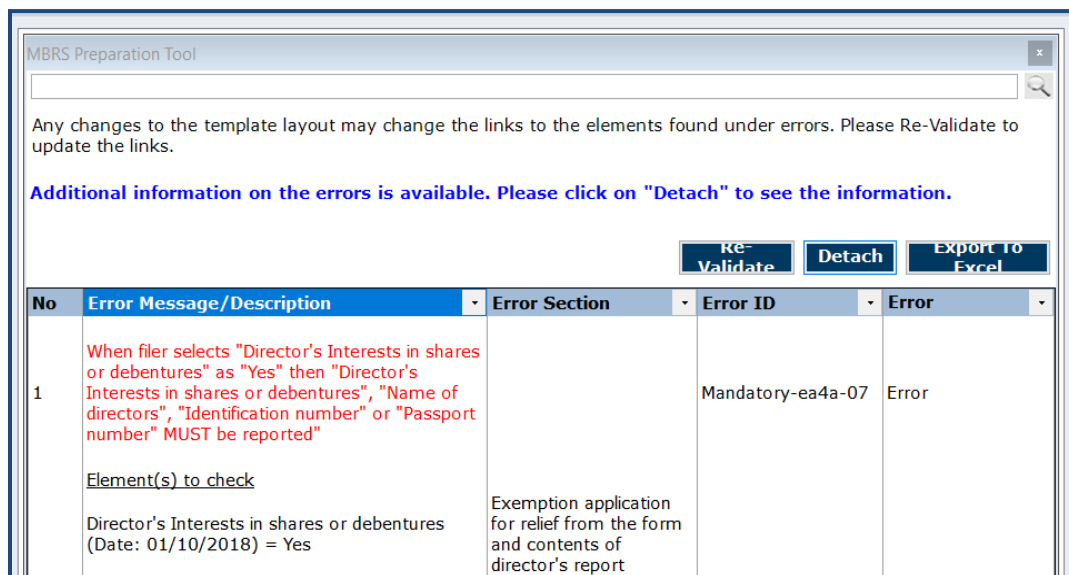
- Error - These are highlighted errors that you **MUST** rectify before filing.
- Warning - These are highlighted warnings where the information in the MBRS template may contain error. If your information in the MBRS template contains error, please rectify the error. If the information in the MBRS template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

1. To validate the information in the MBRS template, click “Generate XBRL” in the lower panel of the Tool Box as shown in Figure 25.



**Figure 25**

2. Error messages are shown in red texts in the validation window in Figure 26.



**Figure 26**

- 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.

### Understand the validation window

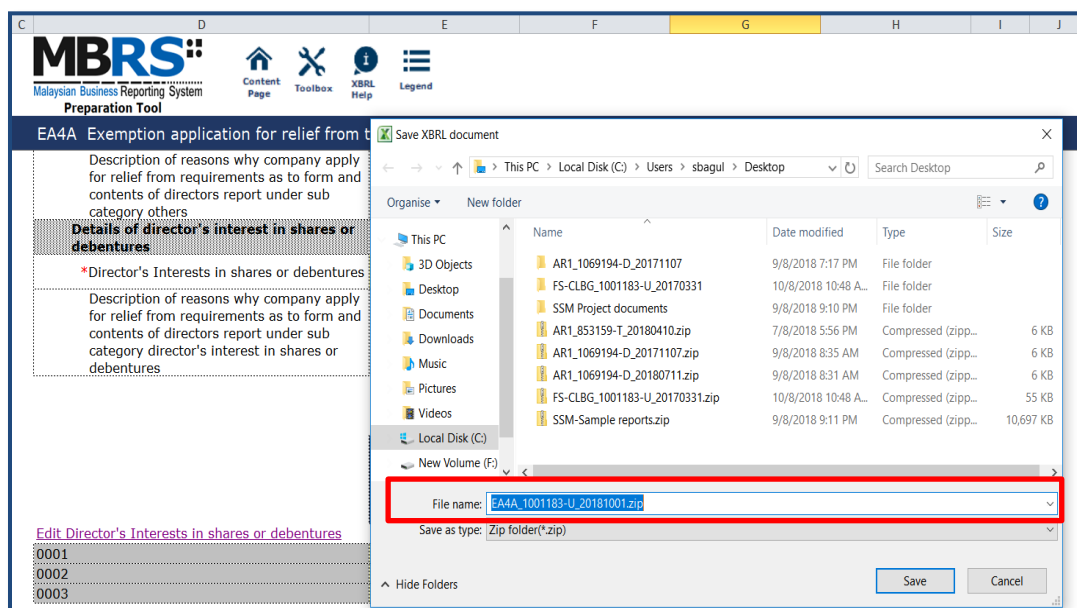
**Buttons on the top right corner:**

- **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:** 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.
- **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.
- **Type of Error:** This shows whether it’s an Error or Warning.

Once validation errors are rectified user can save the “Generated XBRL file”.

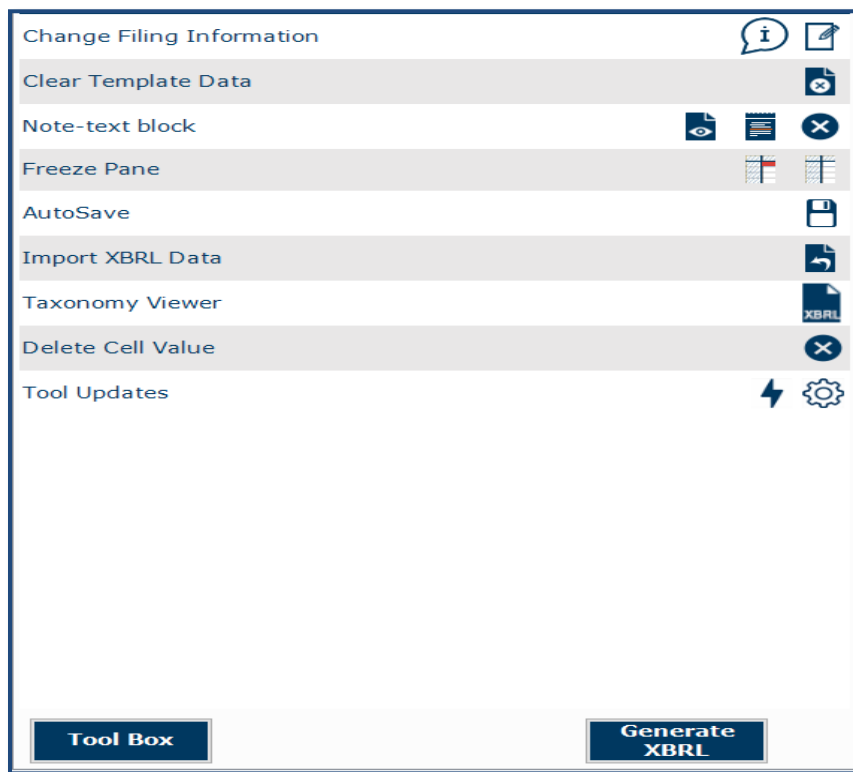


**Figure 27**



## 8 Tool Box Functions and Features

The Tool Box in the mTool has different functions and features, which allow user to customize the templates, fill in the MBRS templates and generate XBRL files. Below shows what the Tool Box looks like in Figure 28.



**Figure 28**

### **Functions in the upper panel:**

- a) **Clear template data:** Clear all data on selected template.
- b) **Note-text block:** Preview note text block as well as Add/View/Edit/Delete text block.
- c) **Freeze pane:** Freeze or unfreeze a portion of the template.
- d) **Auto Save:** Activate and set time interval for the tool to automatically save MBRS templates (Excel format).

- e) **Import XBRL data:** Import previously saved XBRL files into the mTool to pre-populate prior year numbers onto the templates.
- f) **Taxonomy viewer:** The taxonomy viewer is a function for you to search element in the taxonomy.
- g) **Delete cell value:** Delete or clear all data on selected template.
- h) **Tool updates:** Check of tool updated and Configure proxy settings.

#### **Functions in the lower panel:**

- a) **Toolbox:** The toolbox allows you to navigate back to toolbox anytime when document action panel is open.
- b) **Generate XBRL:** Use this button to start validating information in the MBRS template 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 Tool Box.

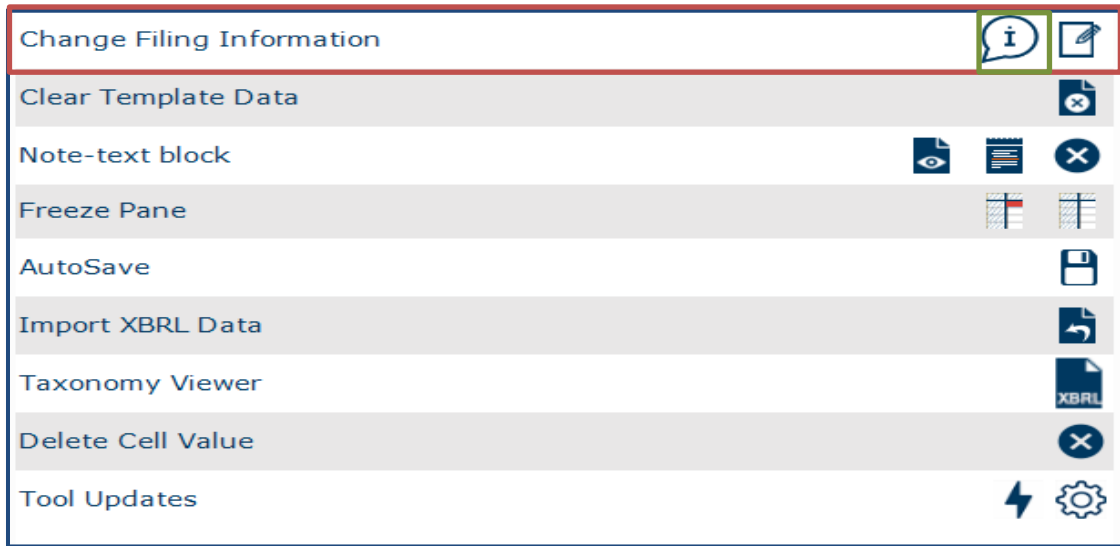
### **8.2 Generate XBRL**

This function is for you to validate and generate the XBRL file and rectify errors if any.

Please refer to [section 6](#) to see more details on the Validate.

### 8.3 Change Filing Information

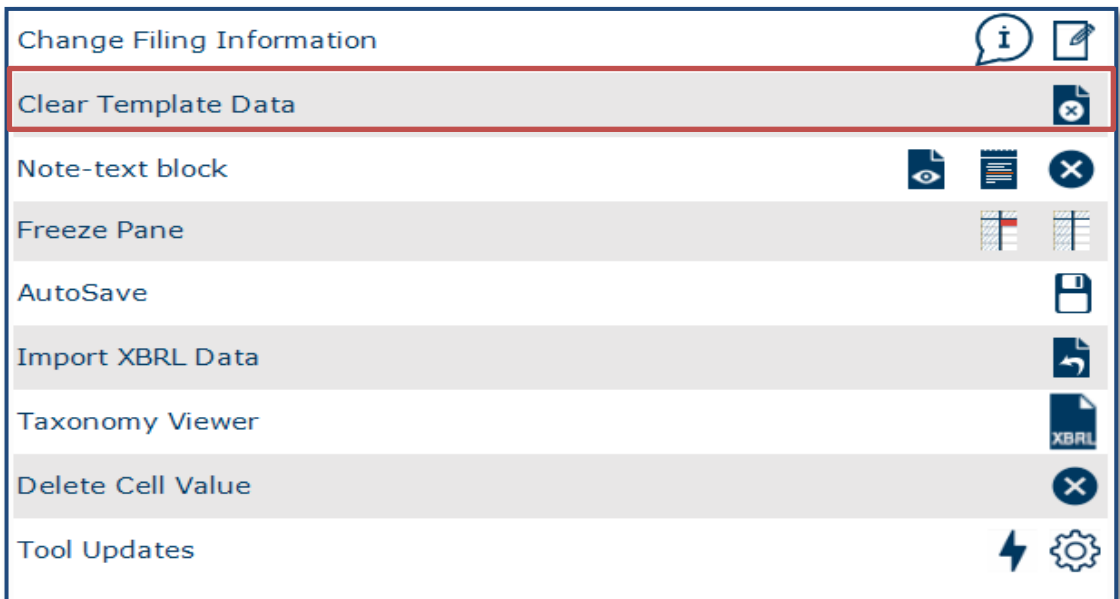
Click “Change Filing Information” on the Tool Box as shown in Figure 29



**Figure 29**

Allows users to edit filing information at any point in time during the preparation of the MBRS template.

### 8.4 Clear template data

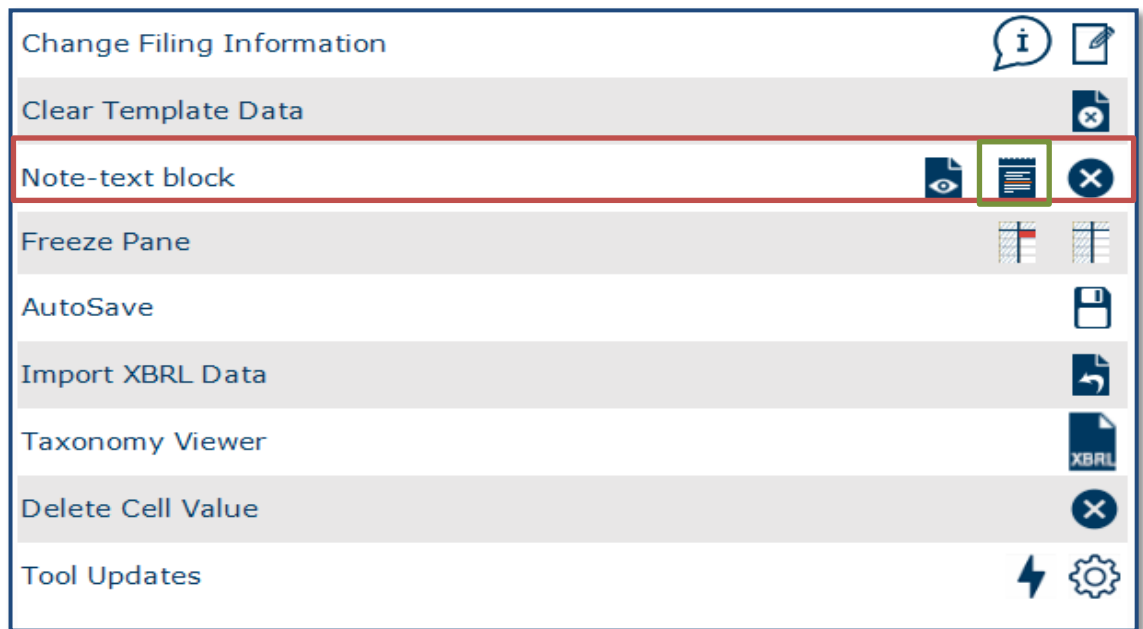


**Figure 30**

Allows user to clear all data on selected template.

## 8.5 Note- text block

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



**Figure 31**

### 8.5.1 View/edit

1. Select **text block field** as shown in Figure 32.

EA2 Exemption application from filing financial statement and reports in full XBRL format

\* denotes mandatory items to be reported

01/10/2018

Exemption from filing financial statements in full XBRL format	
*Company's financial year start date	01/04/2017
*Company's financial year end date	31/03/2018
*Description of reason why company unable to submit full financial statements in XBRL format	[Text block added]
*Type of reason for failure of validation in XBRL filing	Statement of financial position
Description of reason for failure of validation in XBRL filing	[Text block added]

Figure 32

2. Click **View/ Edit** notes as shown in Figure 33.

EA2 Exemption application from filing financial statement and reports in full XBRL format

\* denotes mandatory items to be reported

01/10/2018

Exemption from filing financial statements in full XBRL format	
*Company's financial year start date	01/04/2017
*Company's financial year end date	31/03/2018
*Description of reason why company unable to submit full financial statements in XBRL format	[Text block added]
*Type of reason for failure of validation in XBRL filing	
Description of reason for failure of validation in XBRL filing	

Note Textblock

File Edit View Format Table

Save

Description of reason why company unable to submit full financial statements in XBRL format

100%

Figure 33

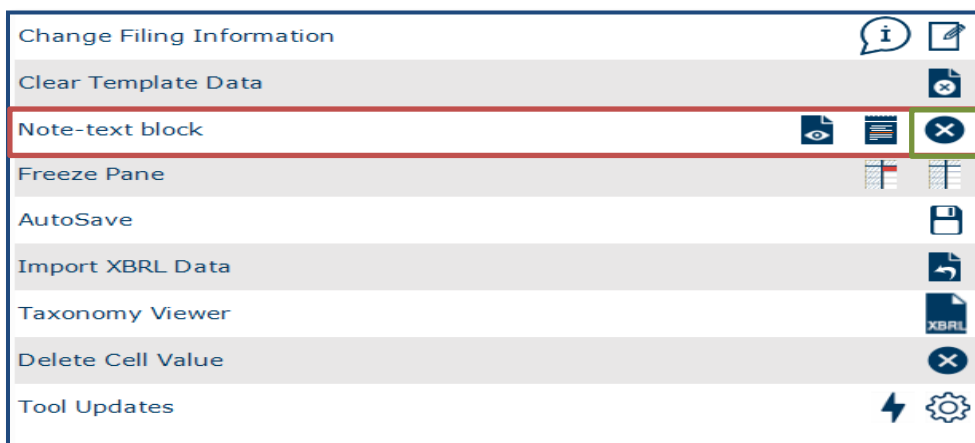
3. Text editor will open up displaying the text saved in the text block field.



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

### 8.5.2 Delete text block

1. Select text block fields in which notes have been added.
2. Click "Delete notes" on the Tool Box as shown in Figure 34.



**Figure 34**

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

### 8.6 Freeze Pane

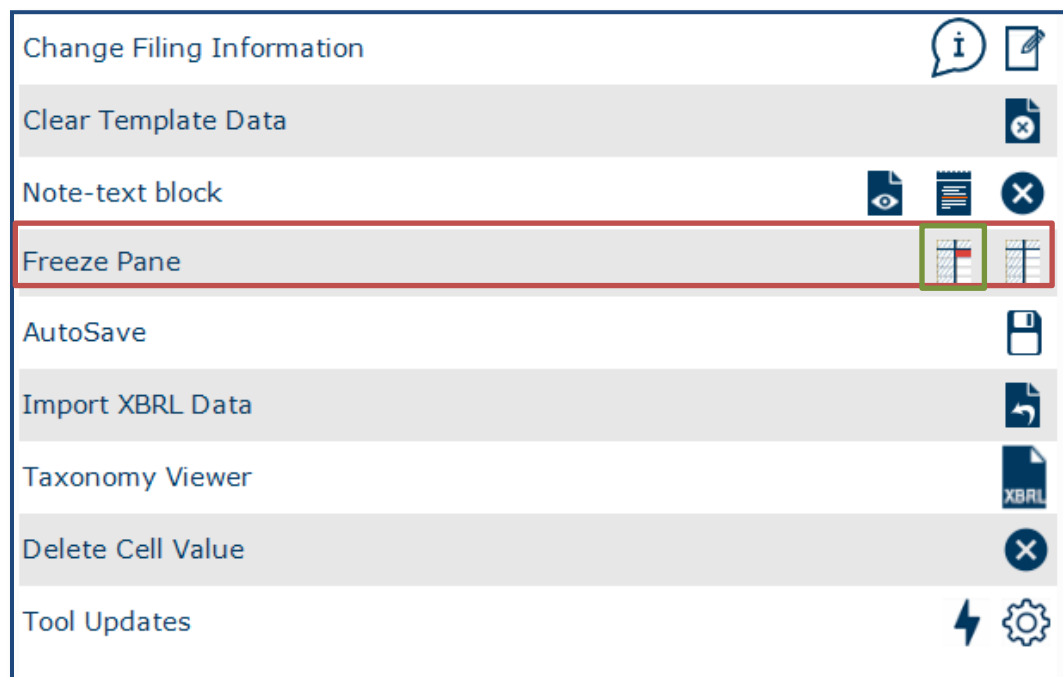
This function allows you to freeze a portion of the templates, and to scroll the rest of the templates. You can also use this function to unfreeze panes in the templates.

1. Select a section in the template as shown in Figure 35.

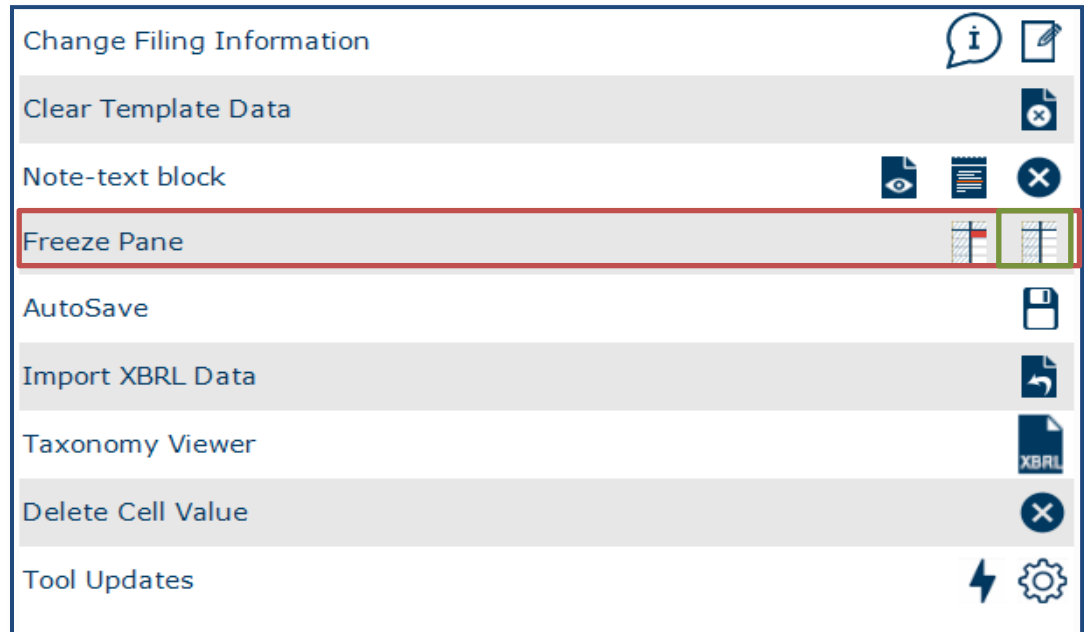
	Type of directors interests in shares or debentures	Name of directors	Identification number	Passport number
	01/10/2018	01/10/2018	01/10/2018	01/10/2018
<a href="#">Edit Director's Interests in shares or debentures</a>				
0001	Shares	AAA	123654789	F484611
0002	Debentures	SSS	321654987	Q84613
0003	Both	DDDD	852963741	G47846
0004	Shares	FFFF	1236514789	K17846

**Figure 35**

2. Click "Freeze Pane" as shown in Figure 36.

**Figure 36**

3. Freeze Pane will apply on the templates.
4. Click "Unfreeze Pane" as shown in Figure 37, and you can unfreeze pane.

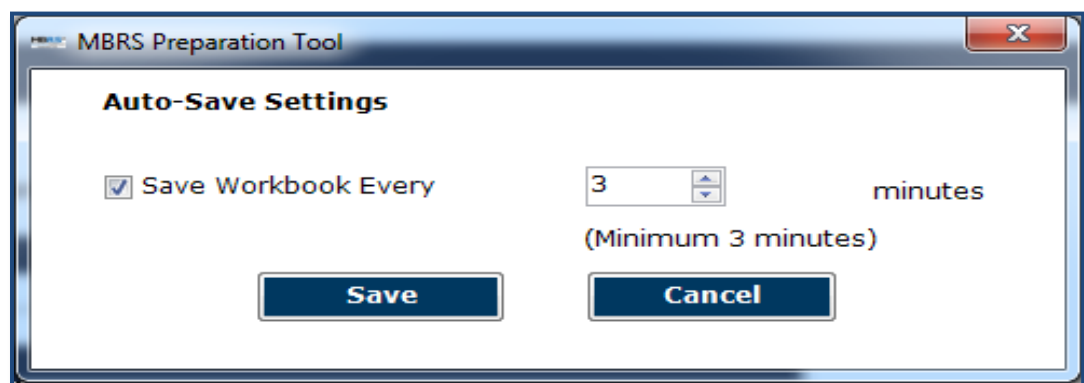


**Figure 37**

## 8.7 Auto Save

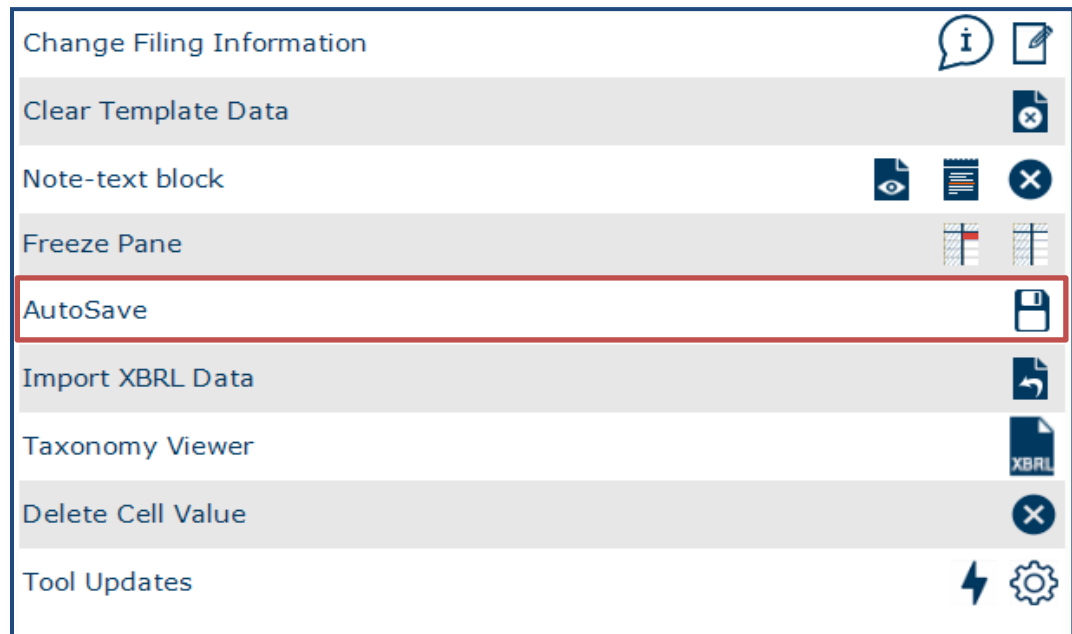
By default, the mTool automatically saves the templates every 3 minutes. This function allows you to disable the Auto Save function and change the time Interval.

1. Select/unselect the check box in Figure 38 to enable/disable Auto Save.



**Figure 38**



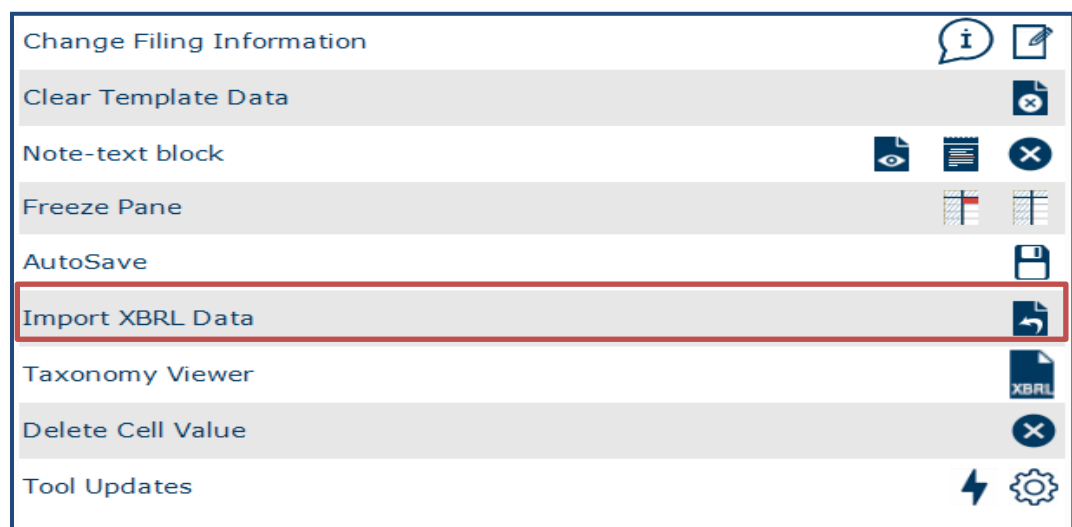


**Figure 39**

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

## 8.8 Import XBRL data

This function allows you to import prior year figures on the templates in the mTool as shown in Figure 40

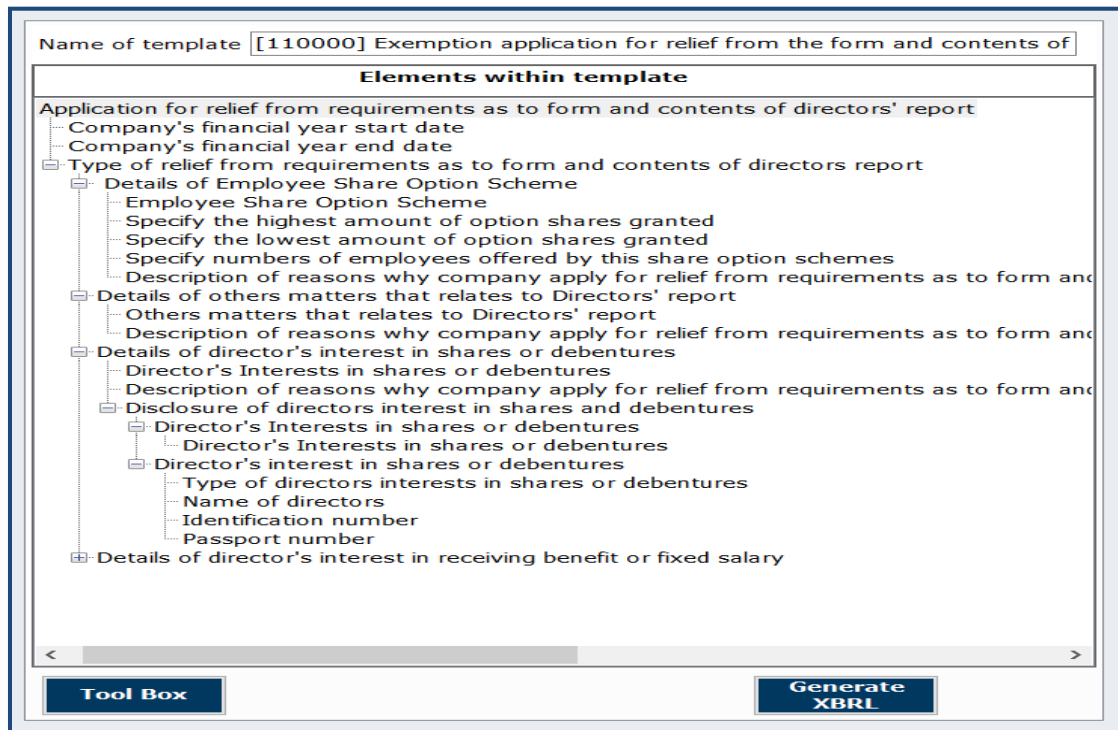


**Figure 40**

This function allows you to import prior year data on the templates in the mTool

## 8.9 Taxonomy viewer

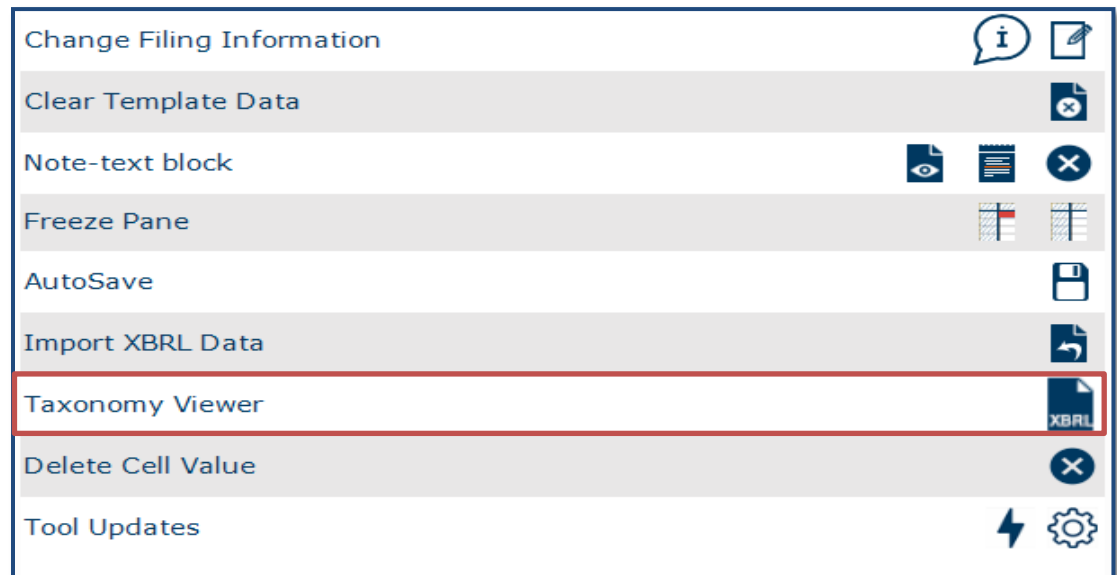
Help user to view taxonomy concepts in hierarchical manner



**Figure 41**

### 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 Tool Box as shown in Figure 42.

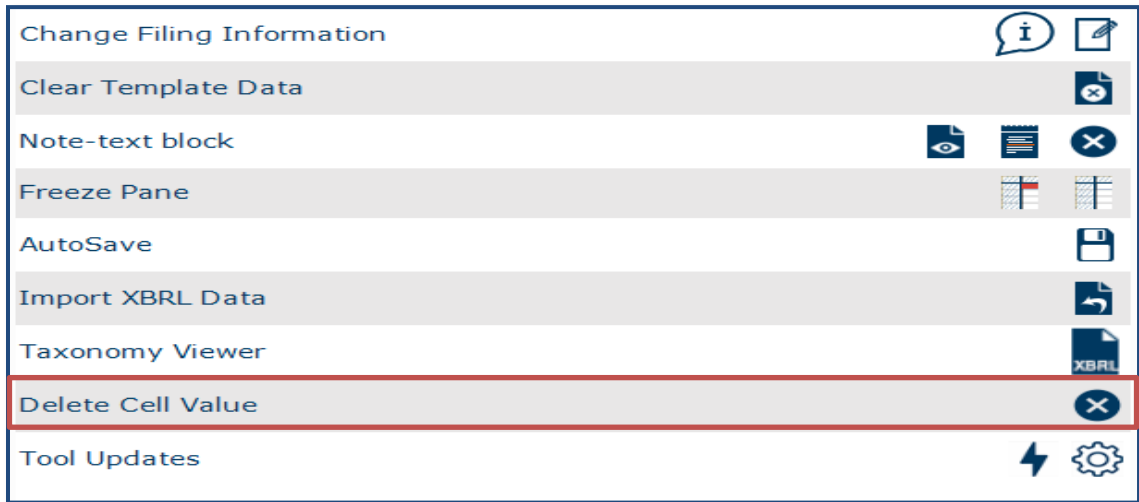


**Figure 42**

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 on which element you should aggregate under.

### 8.10 Delete cell value

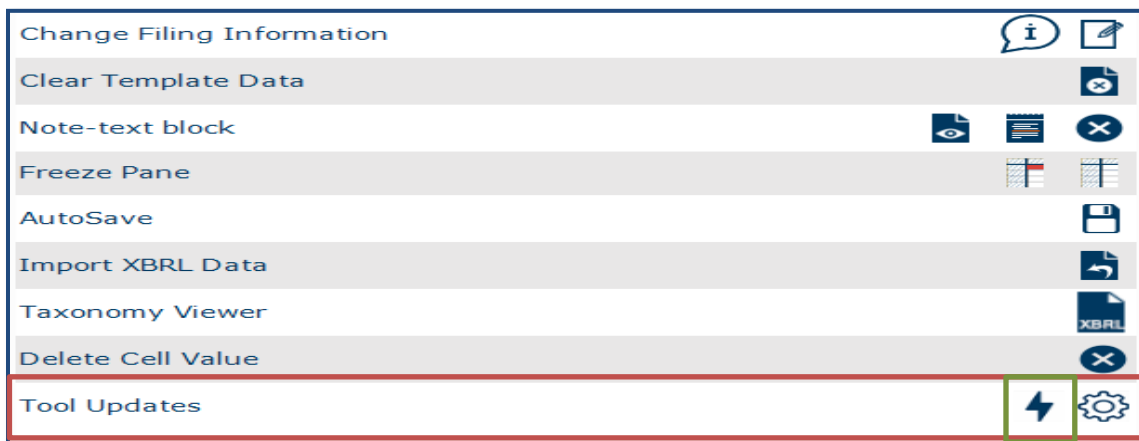
1. Select fields in which values have been added.
2. Click "Delete cell value" on the Tool Box as shown in Figure 43.



**Figure 43**

### 8.11 Tool Updates

For check for latest mTool version available, click “Tool Updates” on the Tool Box as shown in Figure 44.



**Figure 44**

To check for proxy setting click “Configure proxy setting” on the Tool Box as shown in Figure 45.

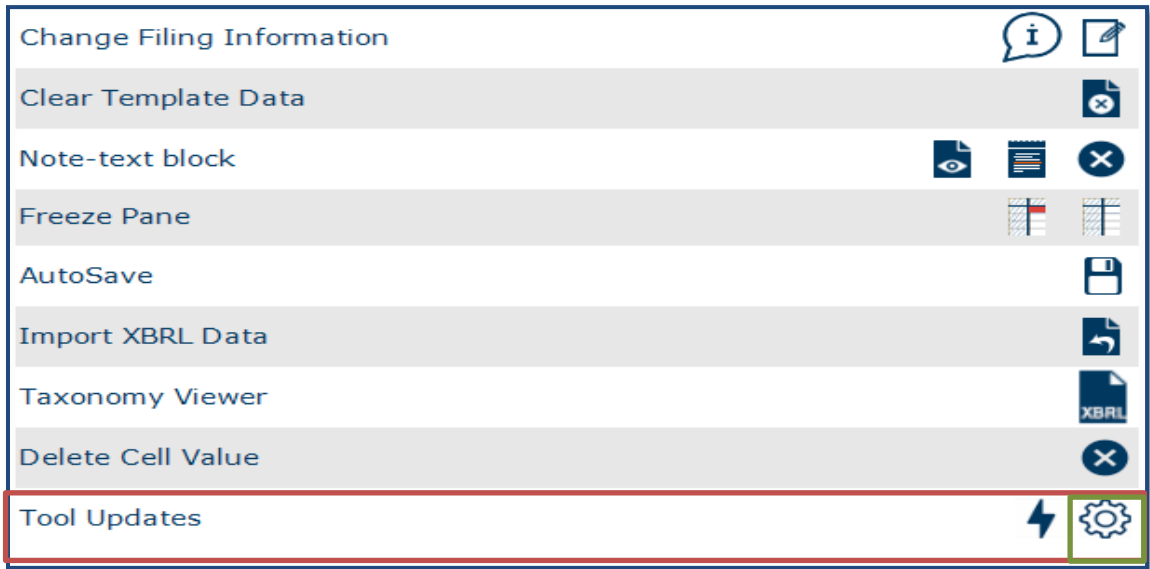


Figure 45

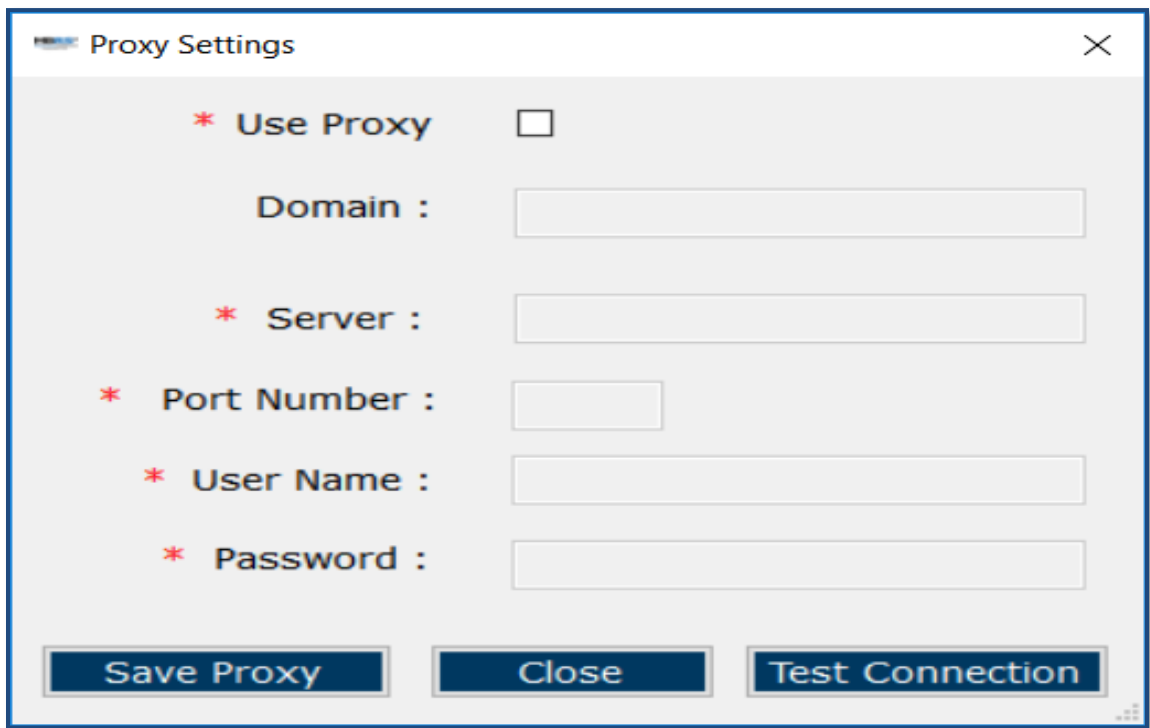


Figure 46