SURUHANJAYA SYARIKAT MALAYSIA
COMPANIES COMMISSION OF MALAYSIA
(Agensi di bawah KPDNHEP)

MENTERI KEMENTERIAN PERDAGANGAN DALAM NEGERI DAN HAL EHWAL PENGGUNA

Malaysian Business Reporting System

MALAYSIAN BUSINESS REPORTING SYSTEM (MBRS)

USER MANUAL

MBRS PREPARATION TOOL (mTool)

ANNUAL RETURN

Table of Contents

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 Annual Return in line with the MBRS filing requirements and SSM Taxonomy (SSMxT).

MBRS templates have been designed to reflect the presentation of these Annual Return as far as possible, and in facilitating the preparation of these statements in XBRL. In addition, several key features of mTool are provided to facilitate the ease of preparing Annual Return.

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 Annual Return in XBRL format.

1.1 Type of submission

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]

2 Acronyms and Abbreviation

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

Acronym/Abbreviation	Expansion
MBRS	Malaysian Business Reporting Standards
AR	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 MBRS template.

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 Annual Return as shown in Figure 7 and 8:

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

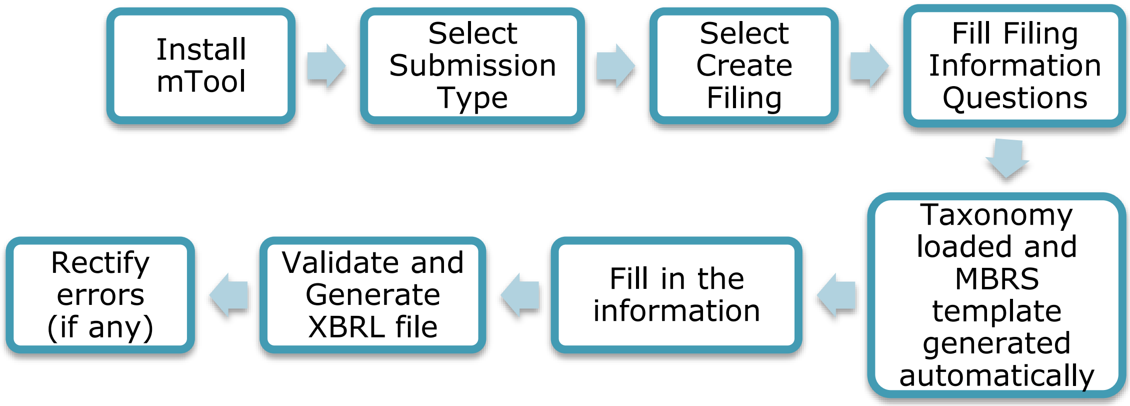


Figure 7

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

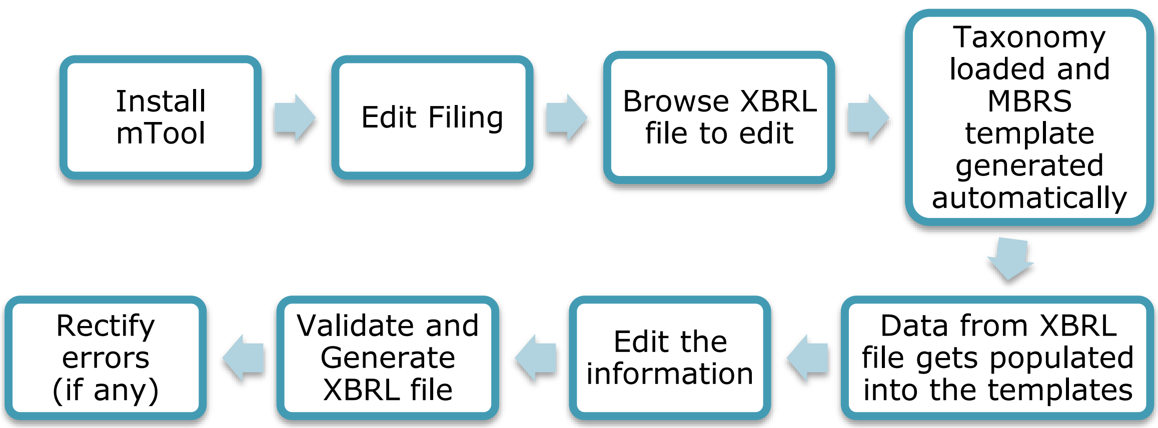


Figure 8

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 preparation tool.

Submission type would have 3 options:

- Exemption Application
- Annual Return
- Financial Statements

Select the Submission Type "Annual return" and then Click on "Create Filing" on the Introduction Page. The Filing Information template will appear as shown in Figure 9

Filing Information for Annual Return

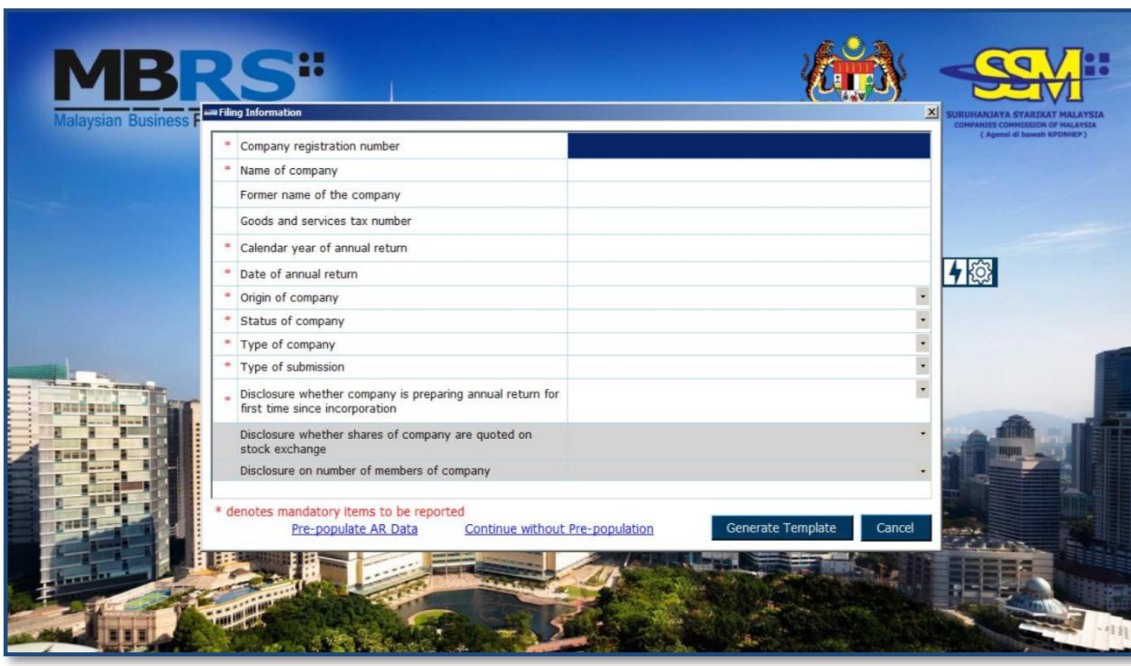


Figure 9

Fill all information for Annual Return in the "Filing Information" screen and click on the "Generate Template" button. Based on the details provided in the Filing Information, relevant taxonomy is auto-selected and MBRS templates are generated. User is taken to the Content Page as shown in Figure 13.

Annual Return Pre-population:

1. Click on **Pre-populate AR Data** [Hyperlink] option, SSO Form page should display for login, enter valid username and password.
   Note: Internet Explorer version should be IE 11 or higher version.

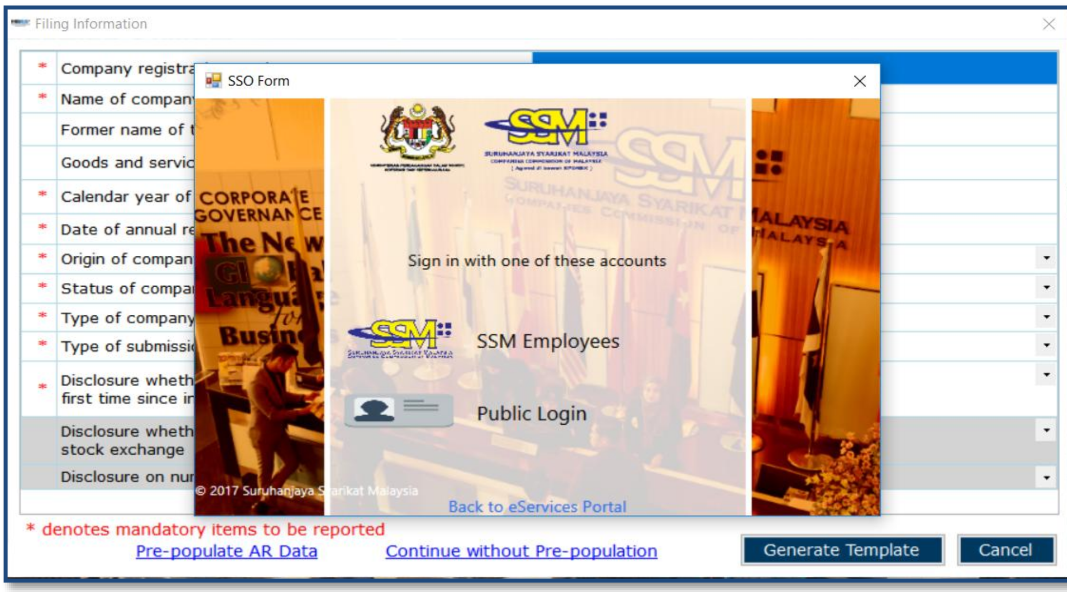


Figure 10

2. Data fields will auto populate as per Company registration number: Name of company, Former name of the company (if any), Origin of company, Status of company and Type of company in the Filing Information.

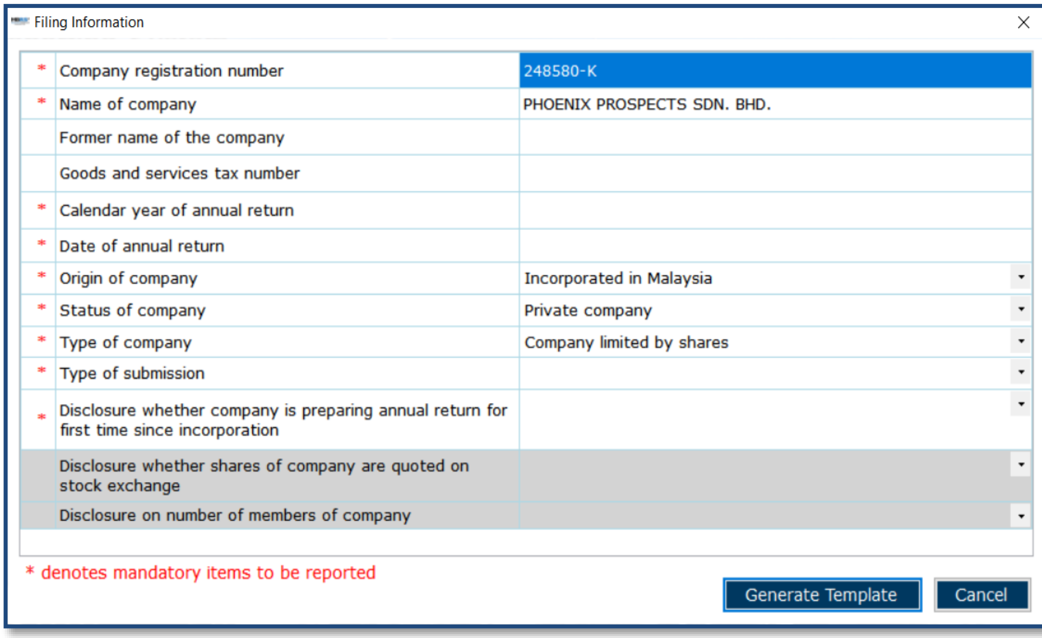


Figure 11

3. Click on **Continue without pre-population** [Hyperlink] option, Confirmation popup box will display with message "Do you want to continue filling without AR population" with **YES** and **NO** button

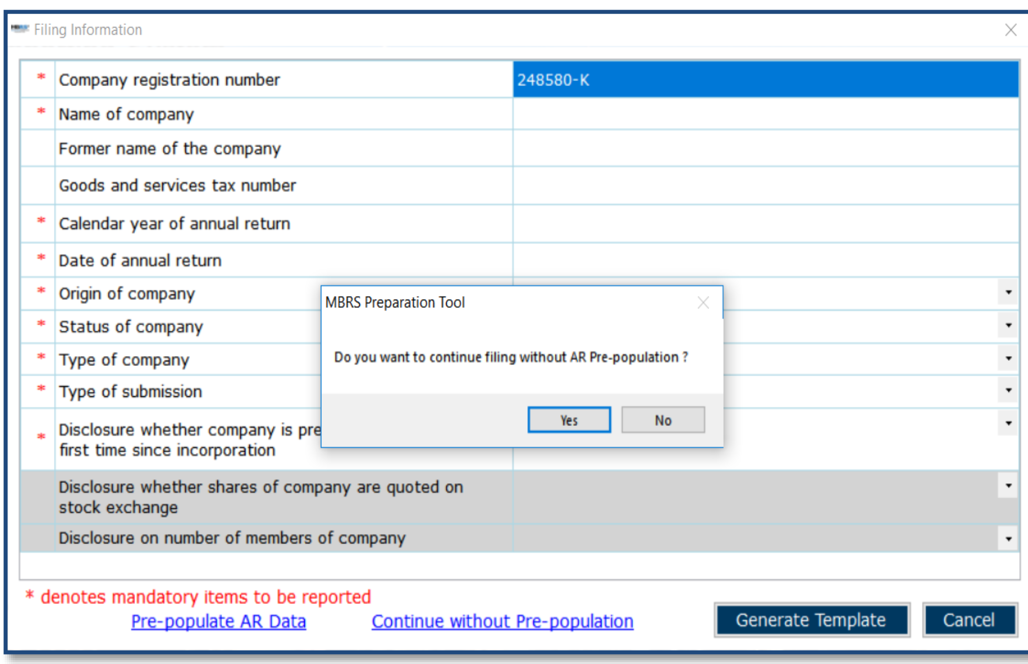


Figure 12

4. Click on **Yes** option, user will be redirected to Filling Information page where 'Pre-populate AR Data' and 'Continue without Pre-population' Hyperlink should hide.
   Note: User needs to click on **Pre-populate AR Data** or **Continue without pre-population** before clicking on Generate Template button.

5. Section A, Section D, Section E(i) and Section E(ii) in Annual Return template sheet should be filled with prepopulated data

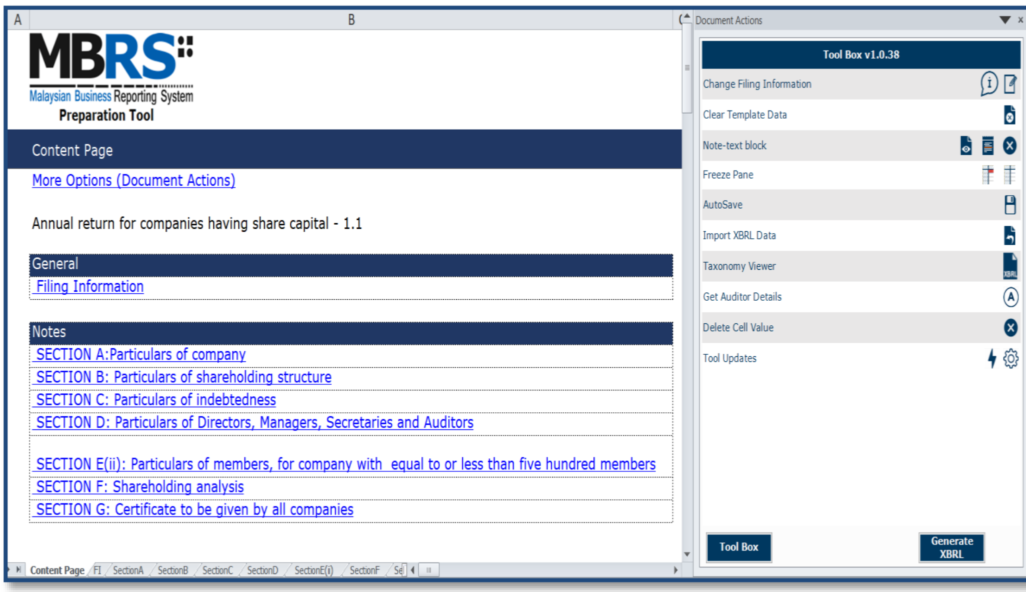


Figure 13

3.4 Open an existing XBRL File

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

Click **Edit Filing** on the Introduction page. The file selection screen will open with the buttons for "Edit Data" as shown in Figure 14.

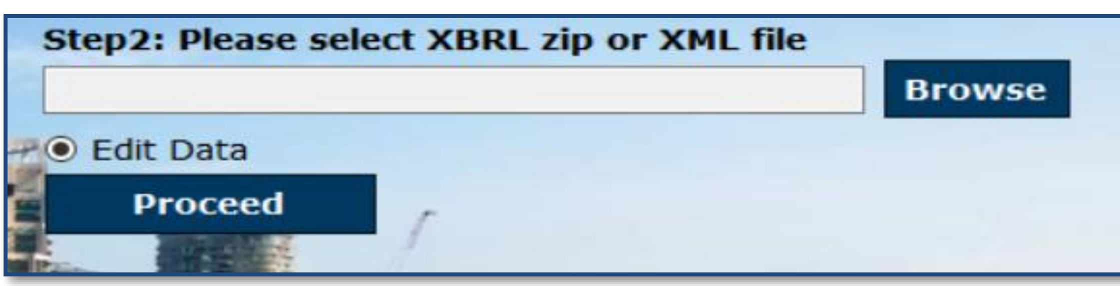


Figure 14

Select **"Edit Data**" if you want to open a previously saved XBRL file. 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 report, and save those changes in a new XBRL file.

1. Browse relevant XBRL file and select **Edit data**.

2. Click on **Proceed**. An error message will be displayed as per shown in Figure 15 if any field validation is not met.

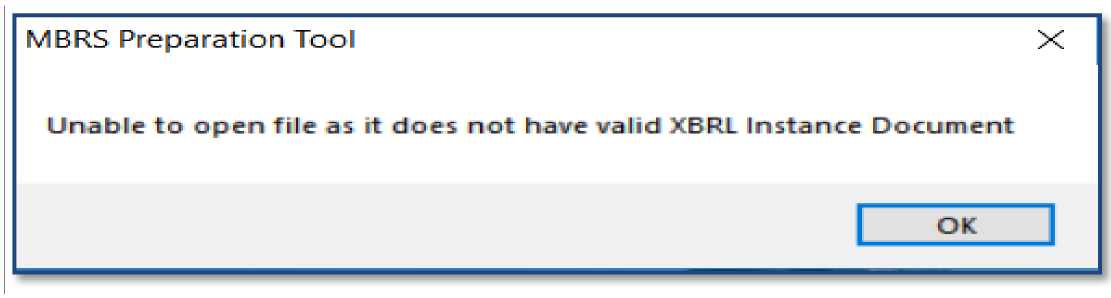


Figure 15

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 13.

4 Template Interface and Navigation

4.1 User Menu

Click on any template in the Content Page to go to the MBRS template. For example, click on **Section A: Particulars of company** the template will open up. On the top of the template, you can see the User Menu as shown in Figure 16.

Figure 16

4.2 Home

The Home button takes you to the Content Page of the tool where the entire list of templates generated and loaded in the tool is displayed. Please refer to section 3.2 to see more details on the Content Page.

4.3 Tool Box

The Tool Box helps users to customize and fill in the templates easily. Some of the functions include reordering the elements, hiding rows that do not contain any tagged values, adding additional columns for company-level reporting. These functions may be useful for you to customize the templates as per annual return.

Click the Tool Box icon on the User Menu, the Tool Box will appear on the right panel as shown in Figure 17. Please refer to section 8 to see more details on the Tool Box functions.

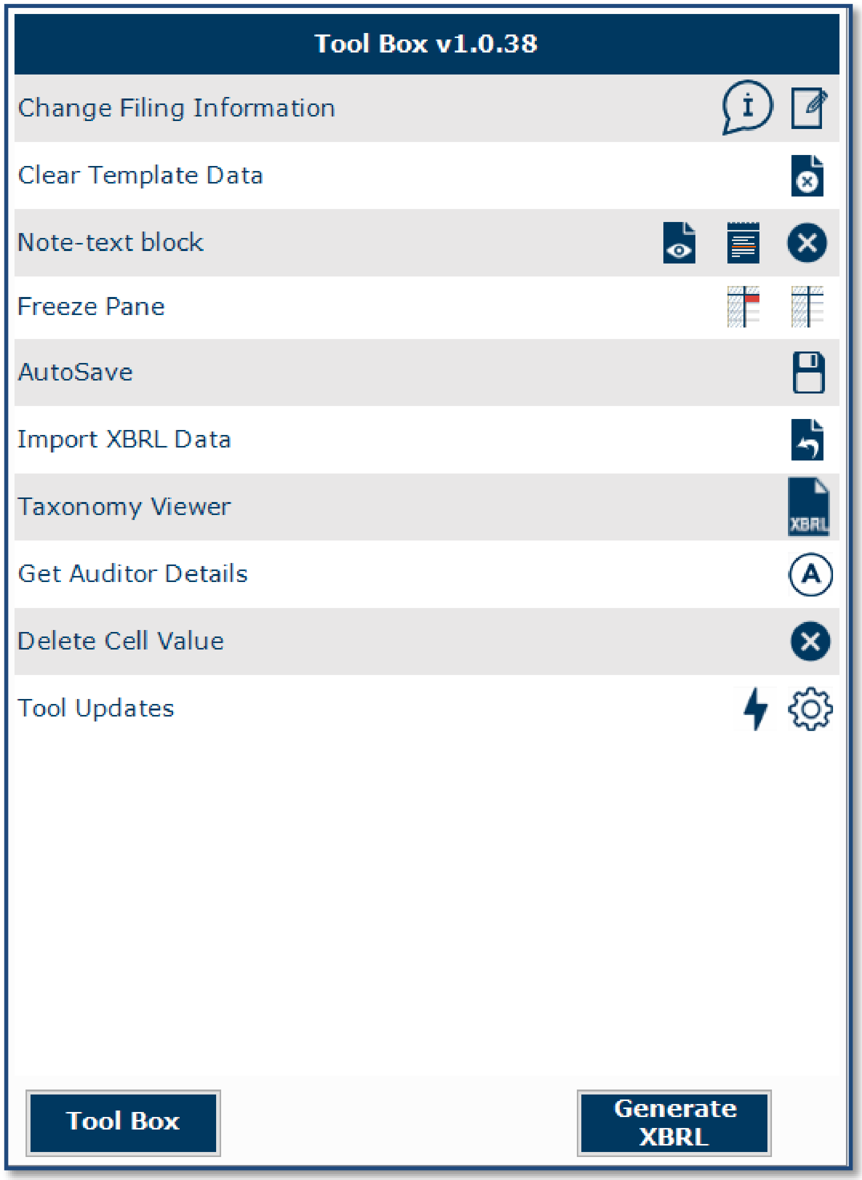
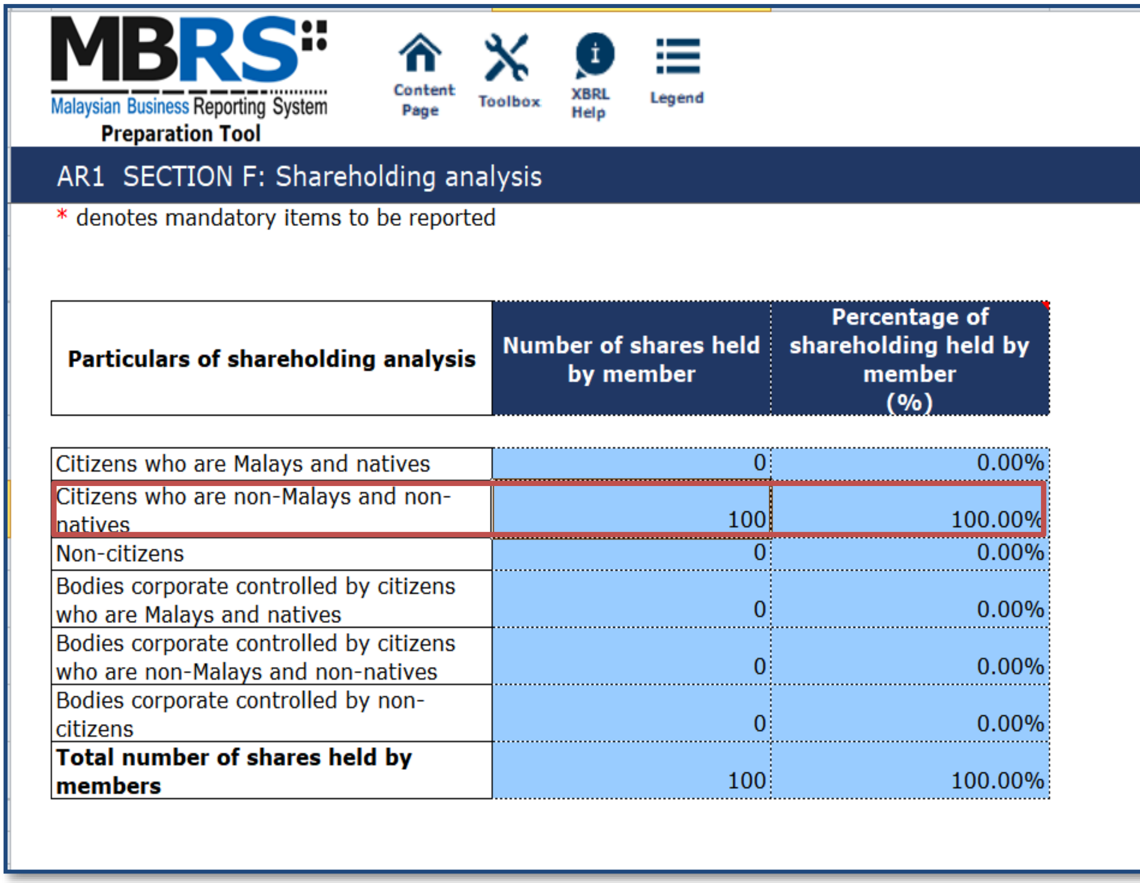


Figure 17

4.4 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. "Citizens who are non-Malays and non-natives", under 'Particulars of shareholding analysis' as shown in Figure 18.



Particulars of shareholding analysis	Number of shares held by member	Percentage of shareholding held by member (%)
Citizens who are Malays and natives	0	0.00%
Citizens who are non-Malays and non-natives	100	100.00%
Non-citizens	0	0.00%
Bodies corporate controlled by citizens who are Malays and natives	0	0.00%
Bodies corporate controlled by citizens who are non-Malays and non-natives	0	0.00%
Bodies corporate controlled by non-citizens	0	0.00%
Total number of shares held by members	100	100.00%

Figure 18

2. Click **Help,** the panel will display Help as shown in Figure 19.

Element Labels

Preferred Label	Number of shares held by member
Standard Label	Number of shares held
Documentation Label	Represents information pertaining to number of shares held by the members.

Element Properties

Element Id	ssmt_NumberOfSharesHeld
Period Type	instant
Data Type	http://www.xbrl.org/2003/instance:sharesItemType
Substitution Group	http://www.xbrl.org/2003/instance:item
Nillable	True
Abstract	False

Element References

Details for	Number of shares held by member
Name	Companies Act 2016
Role	http://www.xbrl.org/2003/role/disclosureRef
Number	777
Section	68
SubSection	3
Paragraph	i

Dimension Domain

Dimension ID	Domain ID
ssmt_ClassificationOfShareholdingAxis	ssmt_CitizensWhoAreNonMalaysAı

Figure 19

The different sections of the **Help** pane are:

1. **Header:** Shows the element name in the taxonomy for which the help is being shown. The figure above shows Help information for "Citizens who are non-Malays and non-natives".

2. **Element Labels**

    a. Preferred Label: It is a human readable name of a concept defined in the taxonomy and is present in the label link base.

    b. Standard Label: The default label for an element is referred to as the standard label.

c. Documentation Label: It is the definition or meaning of the element.

3. **Element Properties:** Shows the characteristics and the XBRL property of an element.

4. **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 20.

Reference Parts	**Use**
Name	Name of authoritative literature e.g. IFRS
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 taxonomy
URI Date	Date of latest version of standard used

Figure 20

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

4.5 Legend

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

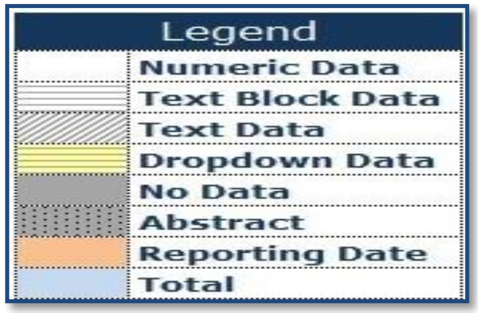


Figure 21

4.6 Content Page

User is taken to the Content Page once all the templates are generated based on answers to the Filing Information. The Content Page contains the list of all applicable templates loaded in the preparation tool. By default, only templates that are part of the requirement list are generated and loaded in the tool as shown in Figure 22.

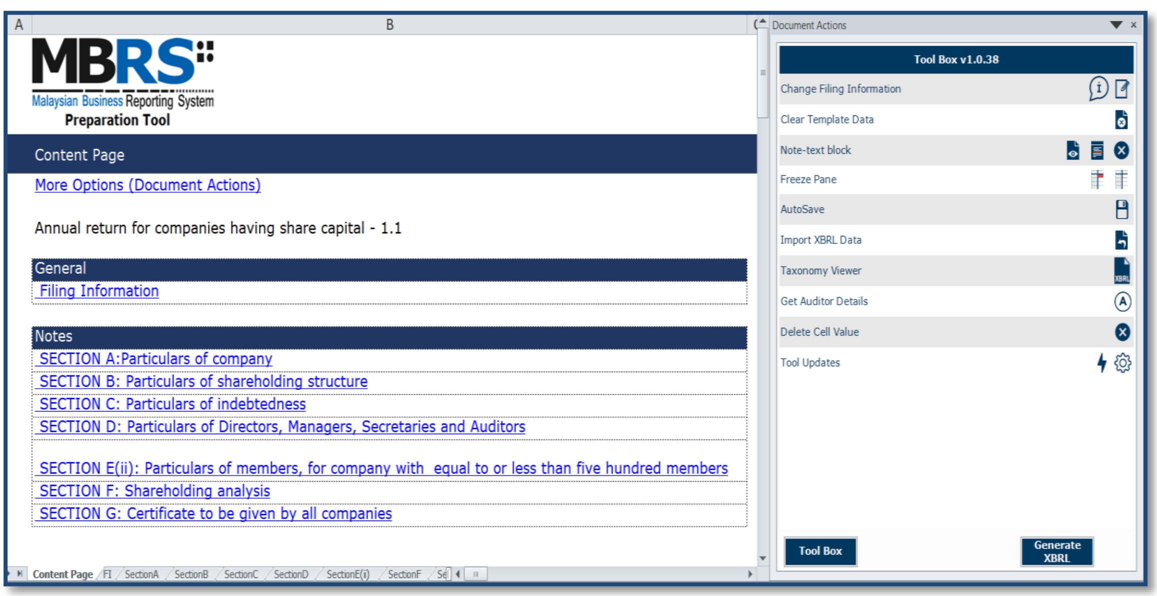


Figure 22

Filing Information: The Filing Information template contains all the responses entered for the Filing Information.

Notes: The Annual Return has details and additional information of the main reporting statements, such as the Particulars of company. The list of templates loaded for the Notes are displayed here.

5 Customise the templates

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

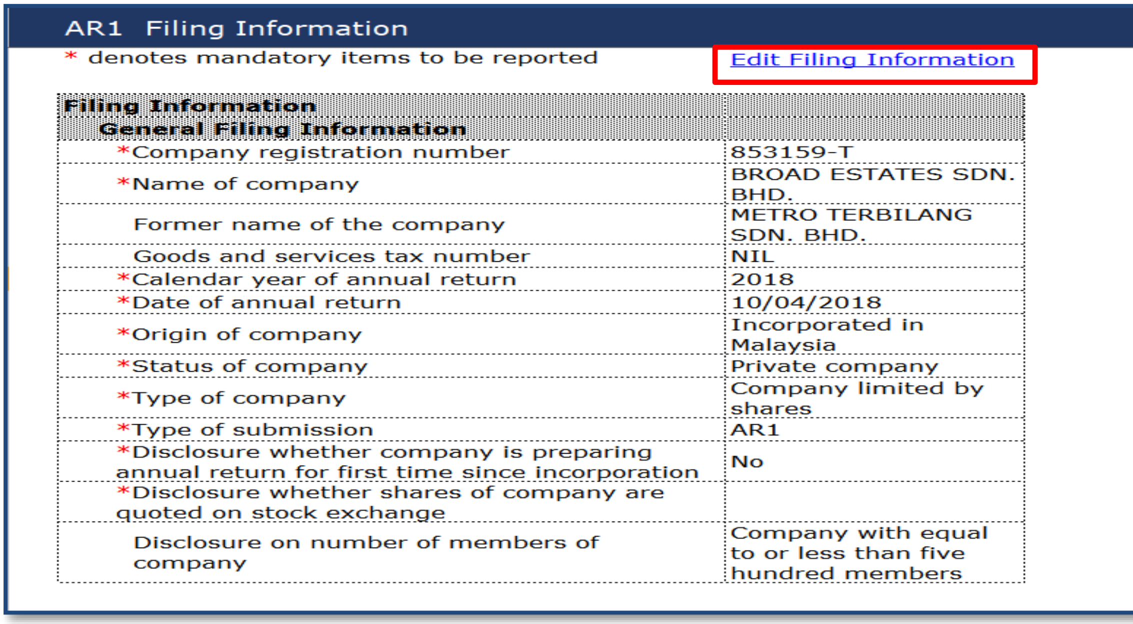
You can **customise** the templates (if required) to be similar to the Annual Return. This section shows how you can customise the templates to suit the Annual Return of your company:

- Edit answers to the Filing Information questions

5.1 Edit answers to Filing Information Questions

If you find that the templates generated are not similar to your Annual Return, you may want to check the information provided in Filing Information questions in the Scope of Filing template. Click on **Edit Filing Information** if you would like to make changes to the answers.

1. Go to Filing information template as shown in Figure 23.


AR1 Filing Information

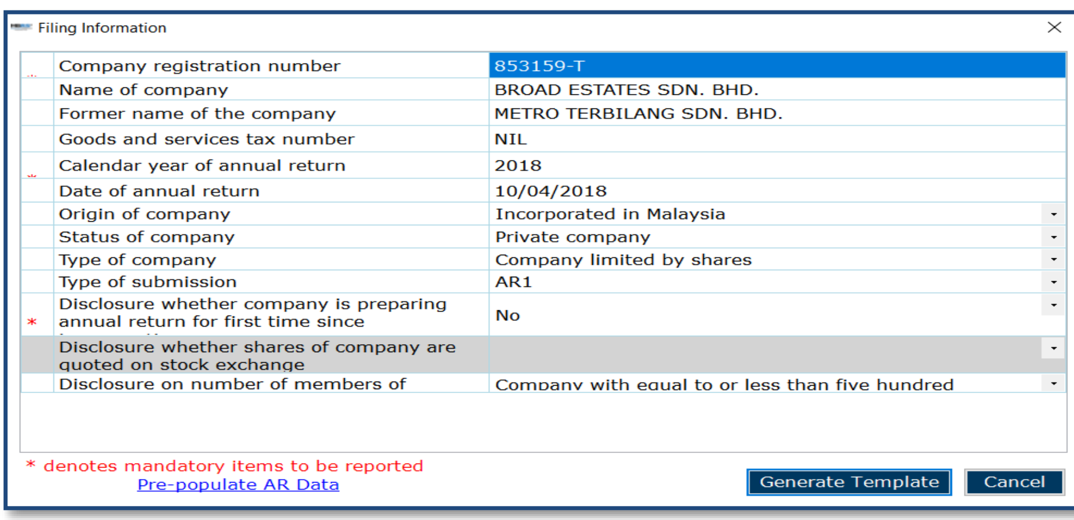
* denotes mandatory items to be reported

Edit Filing Information

Filing Information	
General Filing Information	
*Company registration number	853159-T
*Name of company	BROAD ESTATES SDN. BHD.
Former name of the company	METRO TERBILANG SDN. BHD.
Goods and services tax number	NIL
*Calendar year of annual return	2018
*Date of annual return	10/04/2018
*Origin of company	Incorporated in Malaysia
*Status of company	Private company
*Type of company	Company limited by shares
*Type of submission	AR1
*Disclosure whether company is preparing annual return for first time since incorporation	No
*Disclosure whether shares of company are quoted on stock exchange	
Disclosure on number of members of company	Company with equal to or less than five hundred members

Figure 23

2. Click on Edit Filing Information. Filing Information template opens up with the current data filled as shown in Figure 24. Now, you can make changes to your answers to the Filing Information questions; for example, change the Section E (i) Particulars of members to Section E (ii) Particulars of members. After clicking on Generate Template the templates will be updated based on changes made to the Filing Information questions.


Filing Information

Company registration number	853159-T
Name of company	BROAD ESTATES SDN. BHD.
Former name of the company	METRO TERBILANG SDN. BHD.
Goods and services tax number	NIL
Calendar year of annual return	2018
Date of annual return	10/04/2018
Origin of company	Incorporated in Malaysia
Status of company	Private company
Type of company	Company limited by shares
Type of submission	AR1
Disclosure whether company is preparing annual return for first time since	No
Disclosure whether shares of company are quoted on stock exchange	
Disclosure on number of members of	Company with equal to or less than five hundred

* denotes mandatory items to be reported

Pre-populate AR Data

Generate Template Cancel

Figure 24

6 Get Templates Filled

There are different ways in which you can start the tagging process in the preparation tool, depending on whether you already have a set of Annual Return in Word/Excel format.

6.1 Pre-populate AR data

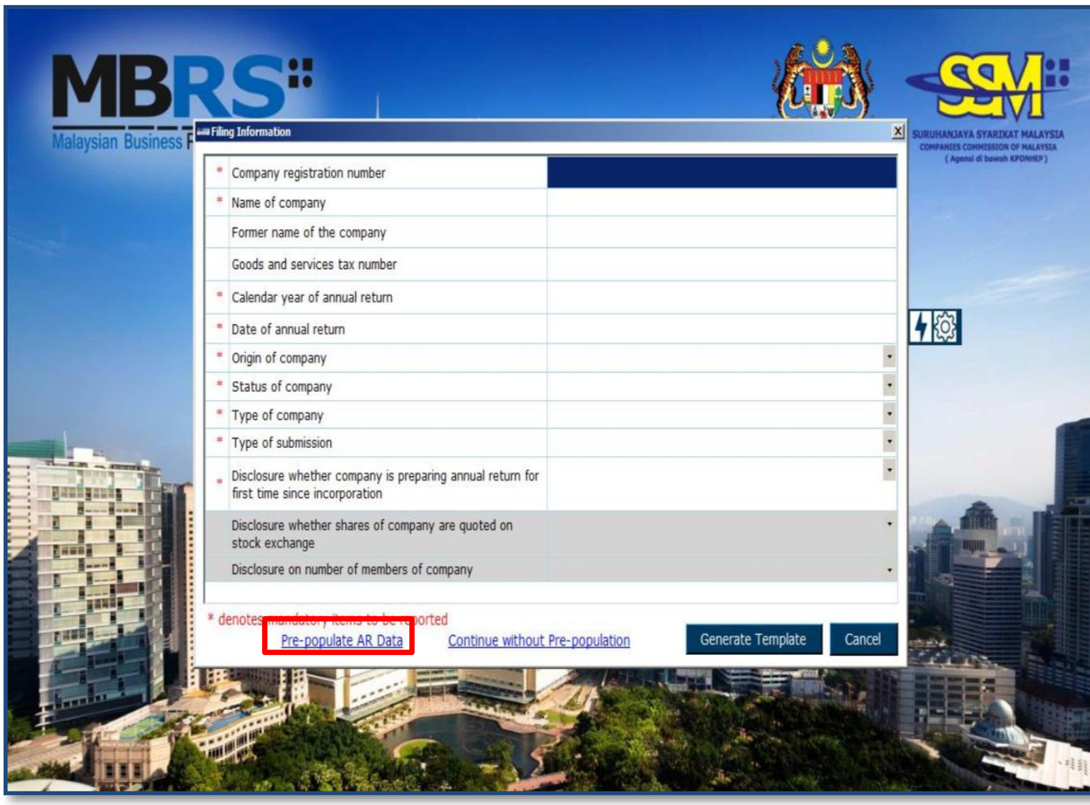


Figure 25

Fill in the Company registration number and click on **"Pre-populate AR data"**

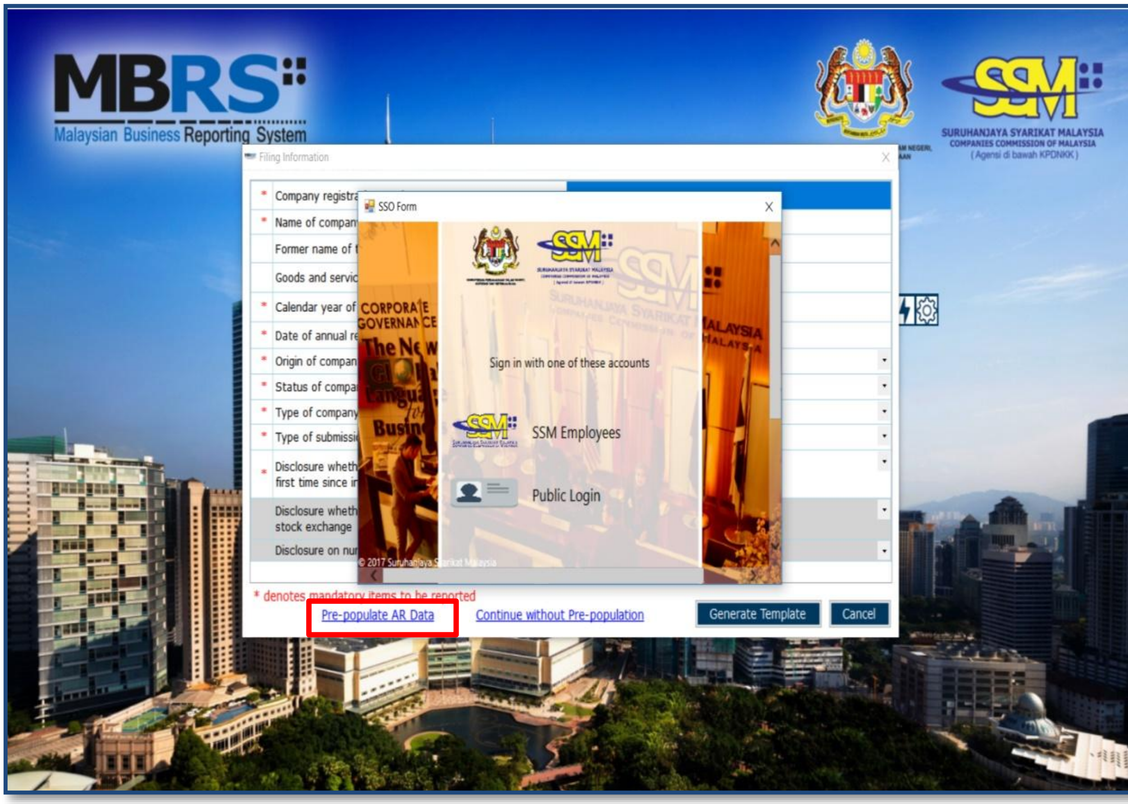


Figure 26

1. Click on **"Pre-populate AR Data"** option
2. SSO page should display for login
3. Enter valid username and password

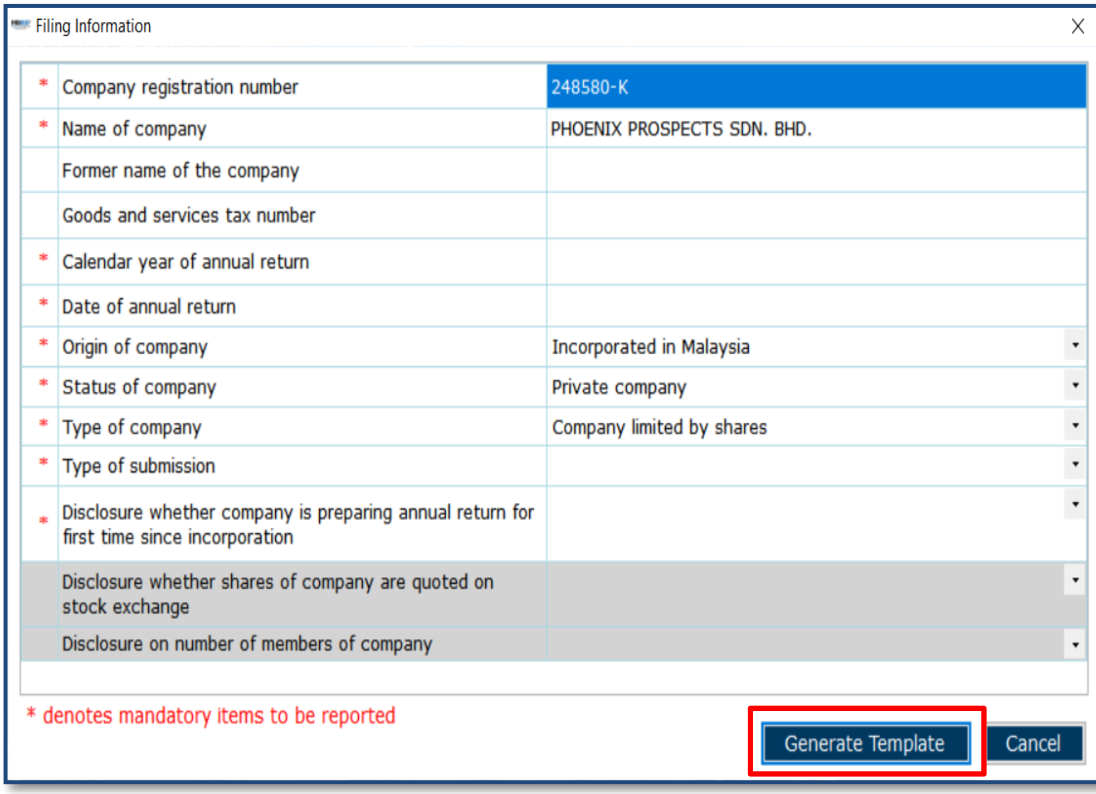


Figure 27

1. Data fields will auto populate as per Company registration number

2. Information pertaining to Name of company, Origin of company, Status of company, Type of company will be fetched from SSM database

3. Remaining information user has to fill in manually

4. Click on **"Generate Template"**

6.2 Continue without pre-population (Manual entry)

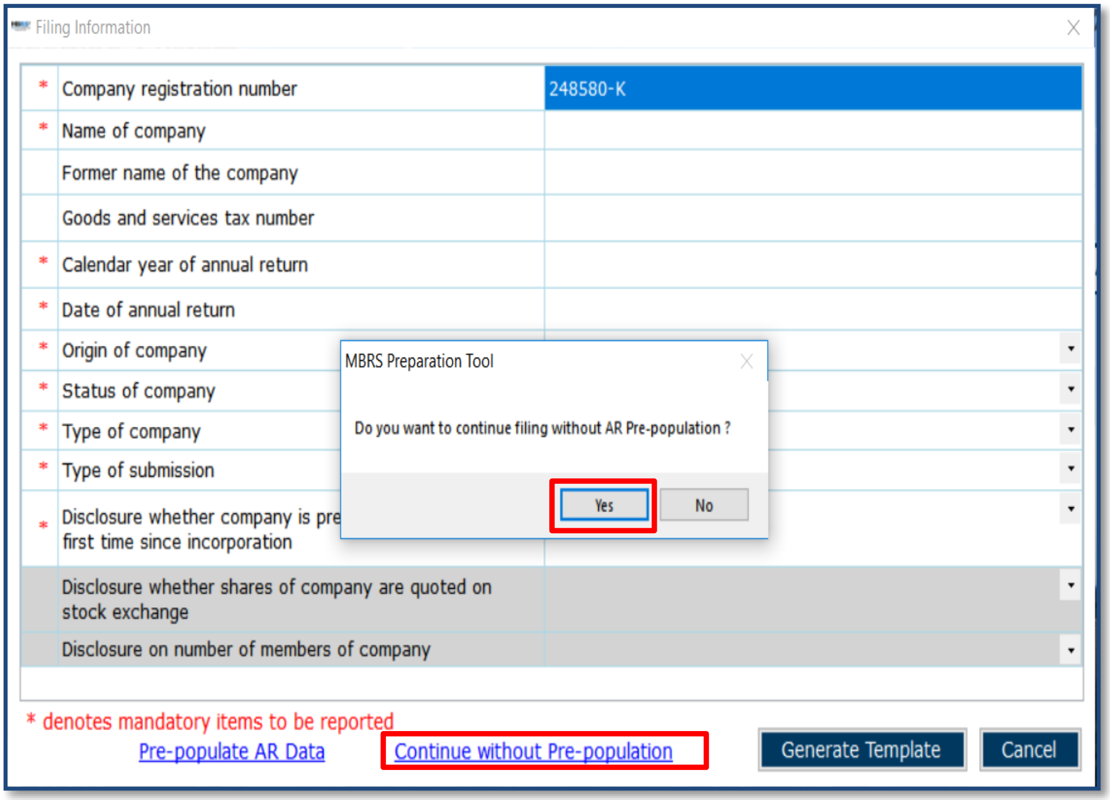


Figure 28

1. Click on "**Continue without pre-population"** option

2. Click on **Yes** option

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

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

6.3 Typed dimensional tables

In typed dimensions, users will need to key in the classes that are applicable for the reporting company as per the source document. Example shown in Figure 29.

6.3.1 Add/delete typed classes:

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

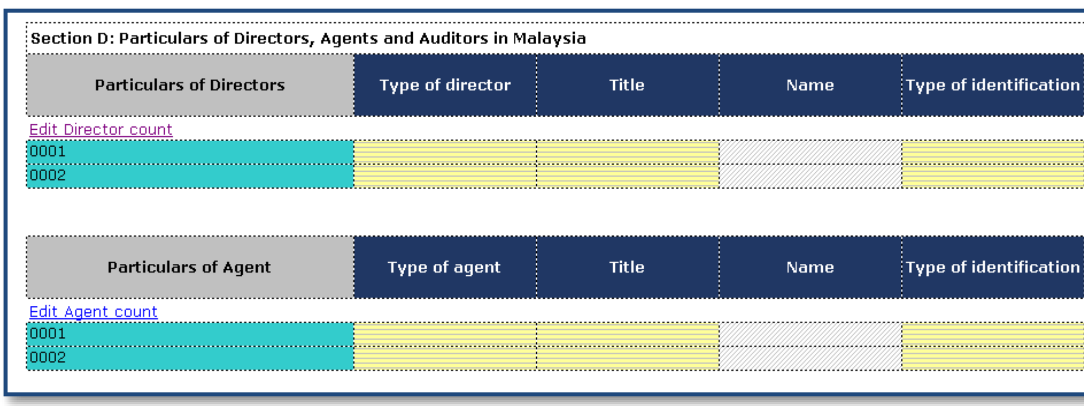


Figure 29

2. Window will open as shown in Figure 30.

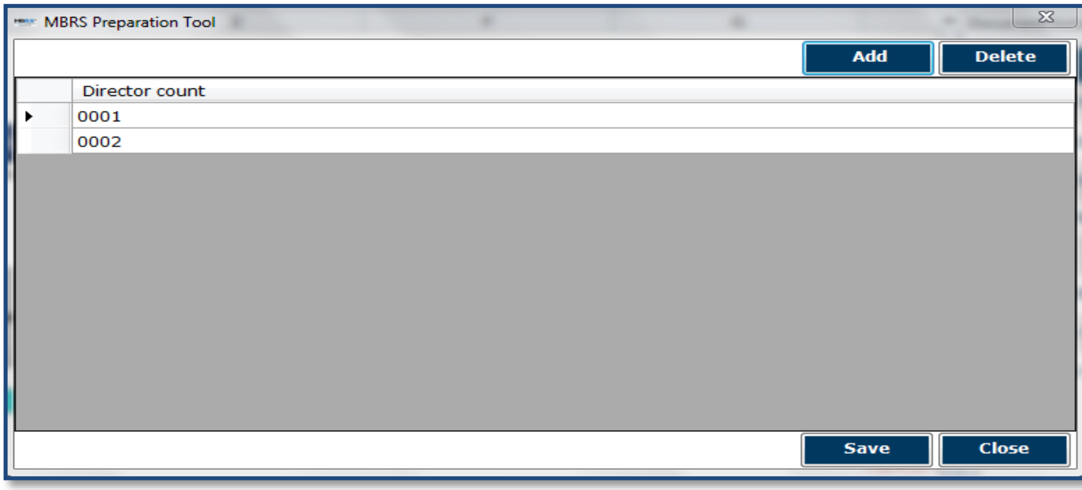


Figure 30

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 on* ***Save****.*

7 Validate and Save XBRL File for Annual return

7.1 Validate

Before submission to SSM, the XBRL file for annual return 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 Annual Return is correct or not. As a user, you will need to perform proper review of your XBRL file 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 XBRL data may contain error. If your XBRL data contains error, please rectify the error. If the XBRL data is correct (i.e. no error), you may ignore these warnings without any changes required.

1. To validate XBRL annual return, click **Generate XBRL** in the lower panel of the Tool Box as shown in Figure 31.

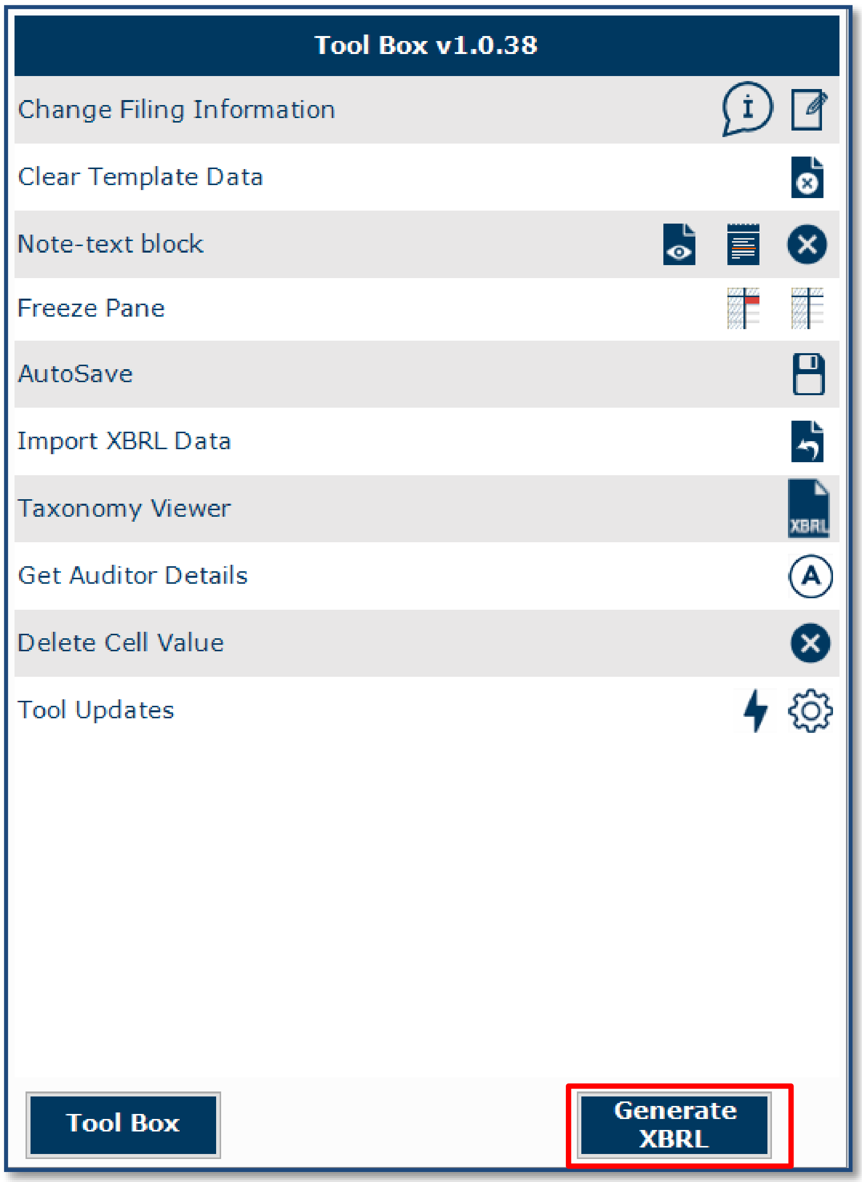


Figure 31

2. Error messages are shown in red texts in the validation window in Figure 32.

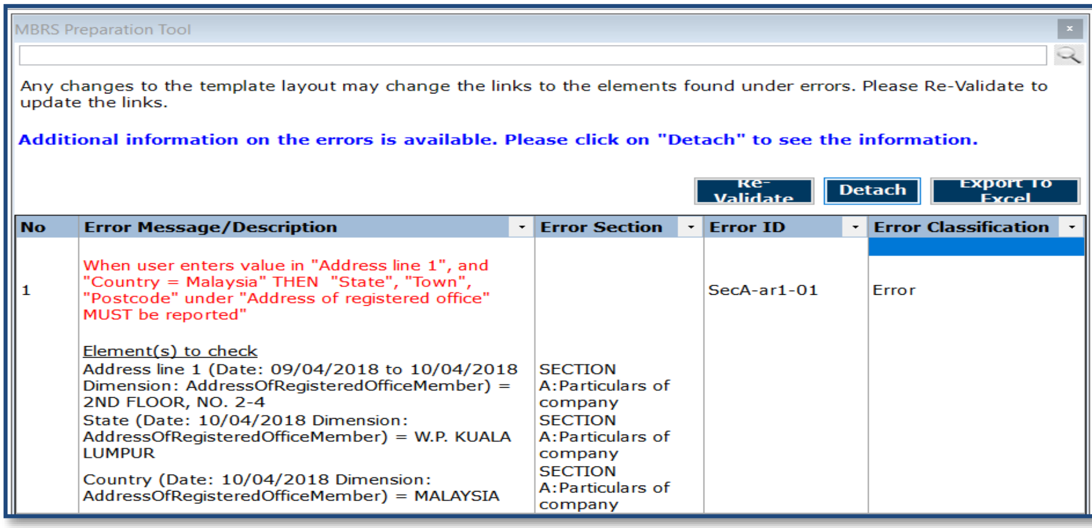


Figure 32

3. 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.

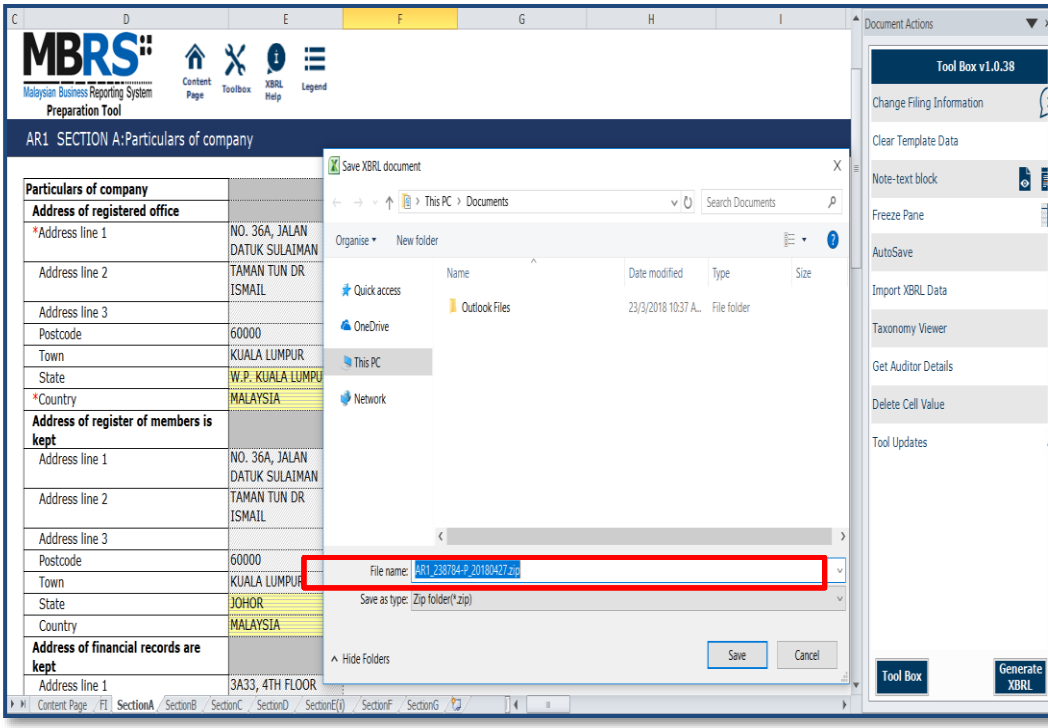


Figure 33

Once validation errors are rectified user can save the "Generated XBRL file"

8 Annexure: Particulars of Beneficial Owners

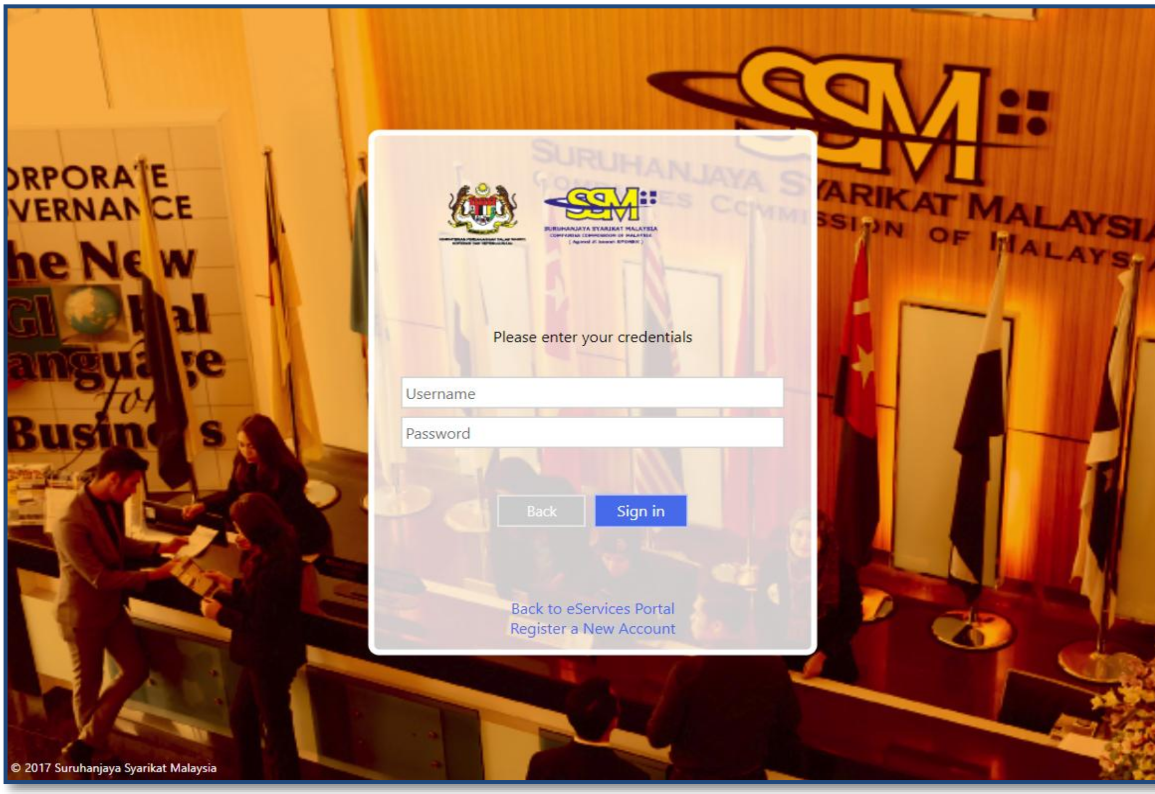


Figure 34

1. Logon to mPortal to download "Annexure: Particulars of Beneficial Owners"

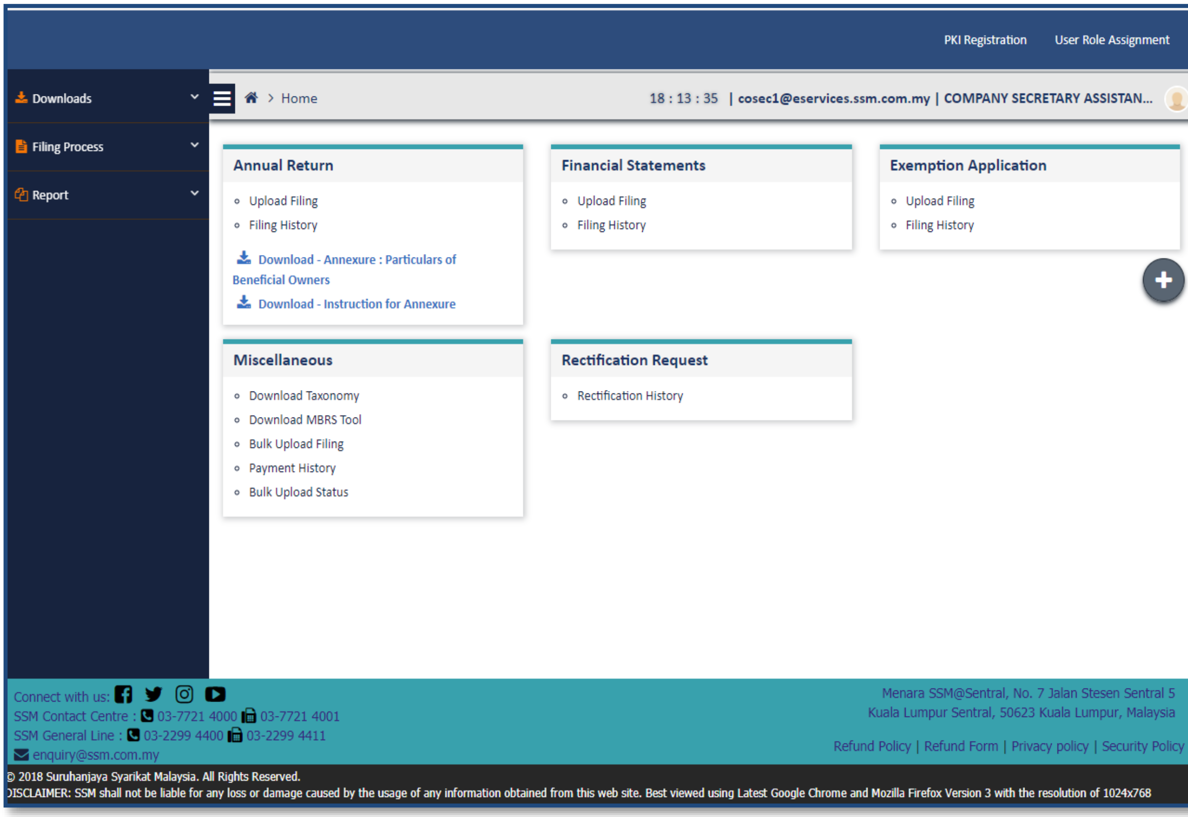
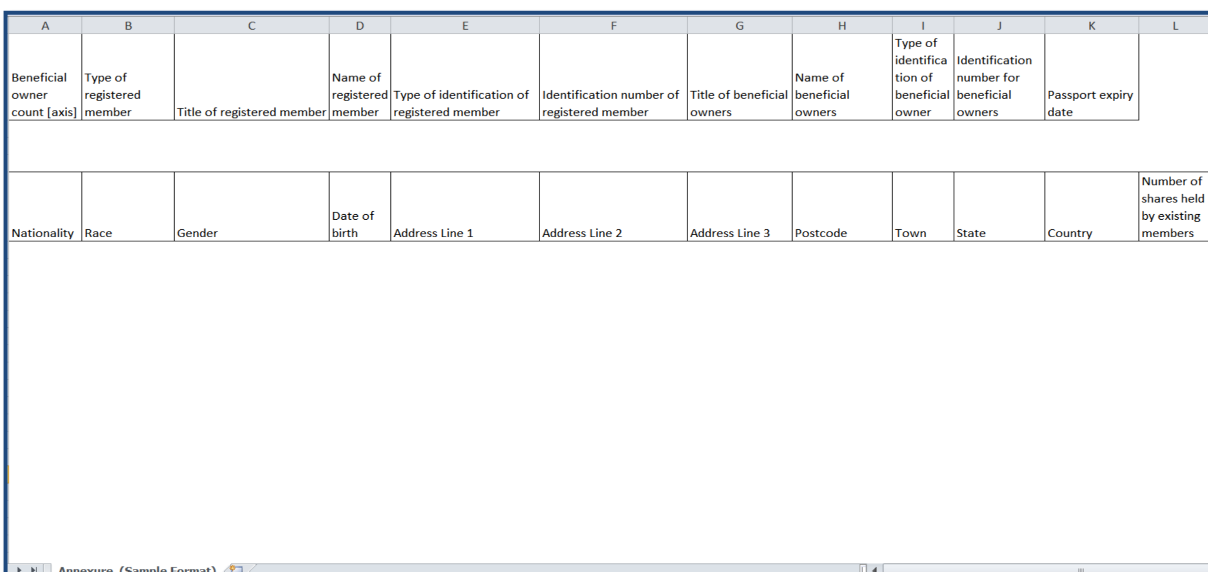


Figure 35

1. Click on '**Download – Annexure: Particulars of Beneficial Owners**'.
2. An .xlsx file would then be downloaded onto the user's computer



Fill in all the required information in the pre-defined excel template for "Particulars of beneficial owners"

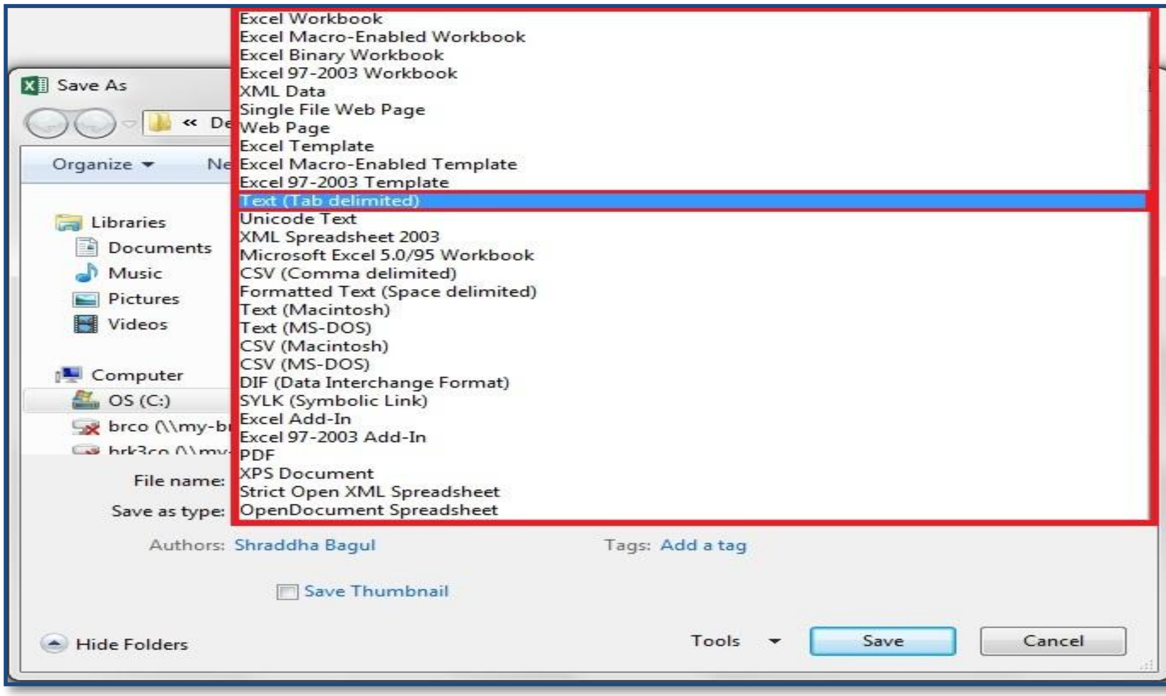


Figure 36

Users are required to save the file in a TXT (Tab Delimited) format via the 'Save As' function

9 Tool Box Functions and Features

The Tool Box in the mTool has different functions and features, which allow users to customize the templates, fill the templates and generate human readable output and XBRL files. Below shows what the Tool Box looks like in Figure 37.

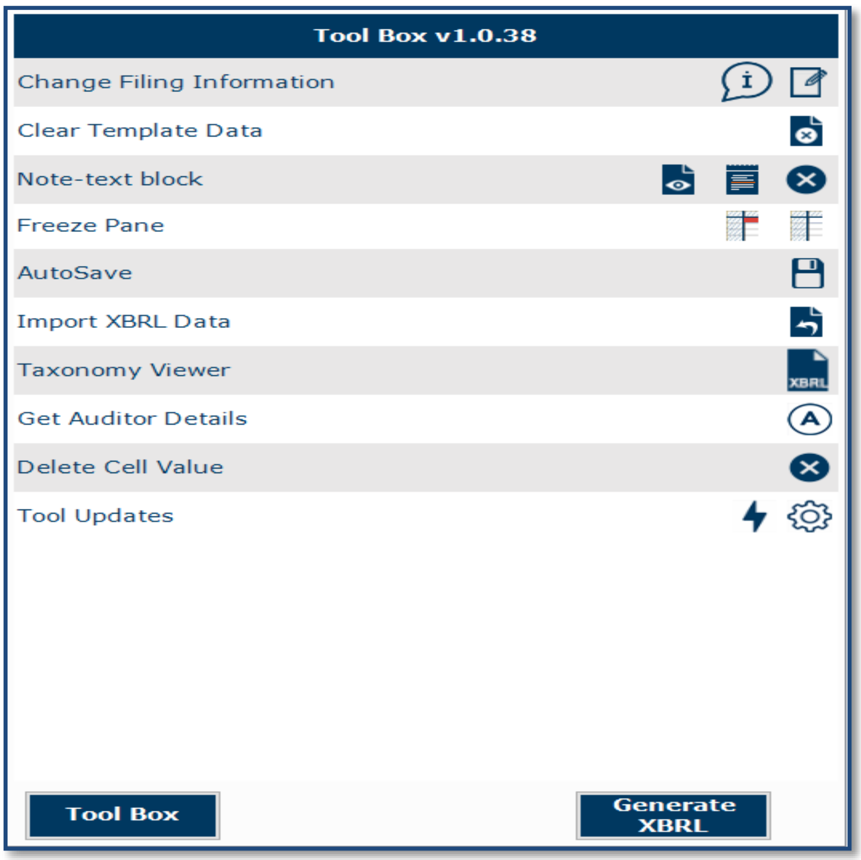


Figure 37

<u>Functions in the upper panel</u>:

a. Templates: View or 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 panes: Freeze or unfreeze a portion of the template.

d. **Auto Save:** Activate and set time interval for the tool to automatically save Excel templates.

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. It provides guidance on how you map data elements from source document to the MBRS templates.

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 XBRL file and generate XBRL file.

9.1 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.

9.2 Generate XBRL file

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.

9.3 Change Filing Information

1. Filing Information” on the Tool Box as shown in Figure 38.

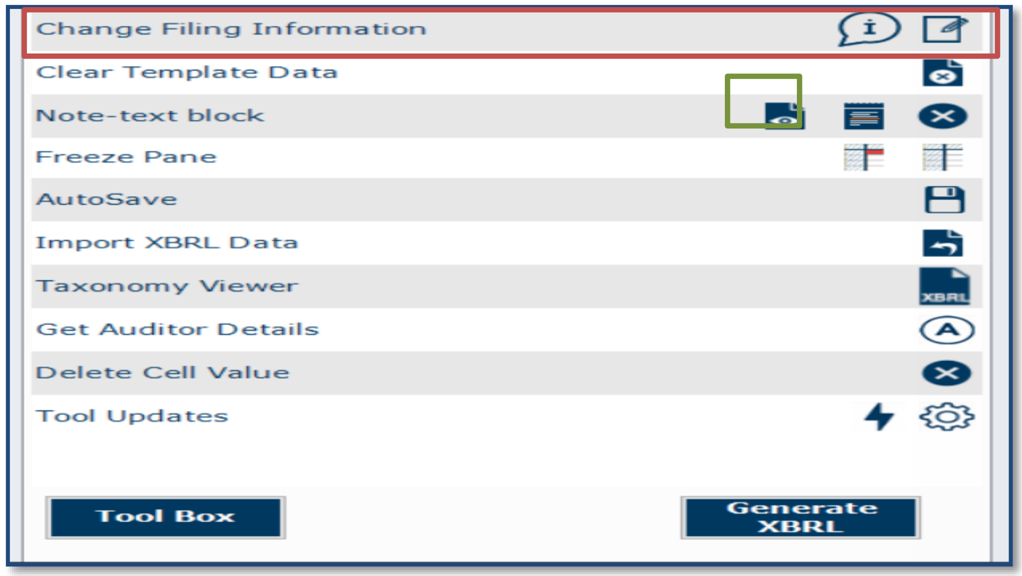


Figure 38

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

9.4 Clear template data

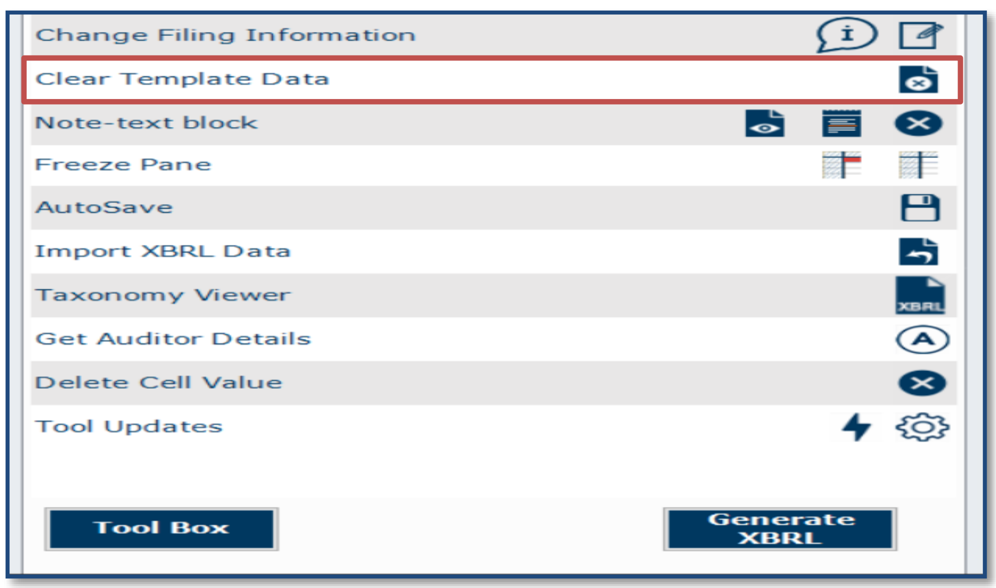


Figure 39

Allows user to clear all data on selected template

9.5 Note- text block

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

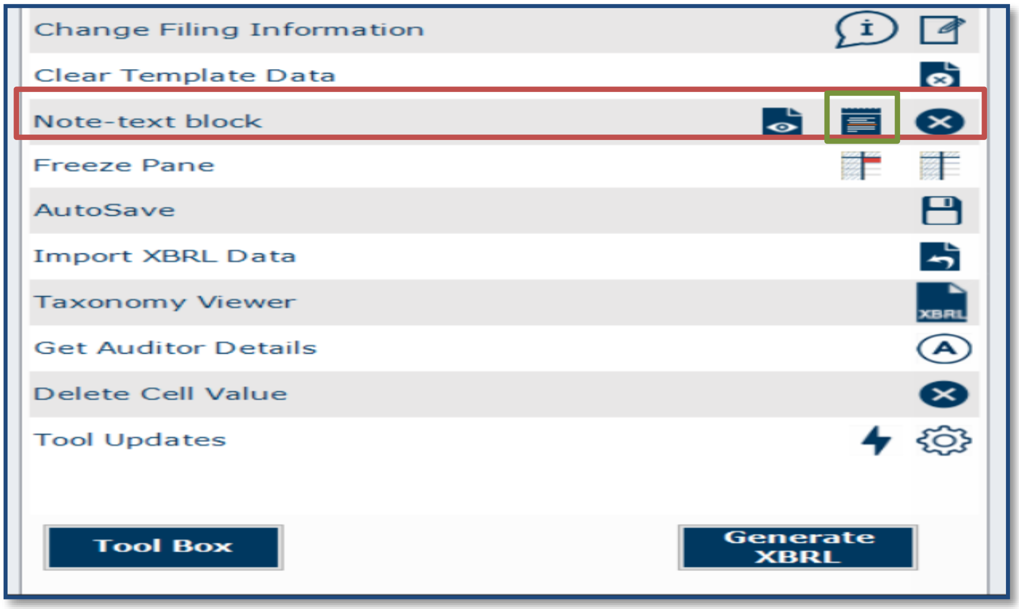


Figure 40

9.5.1 View/edit

1. Select **text block field** as shown in Figure 41.

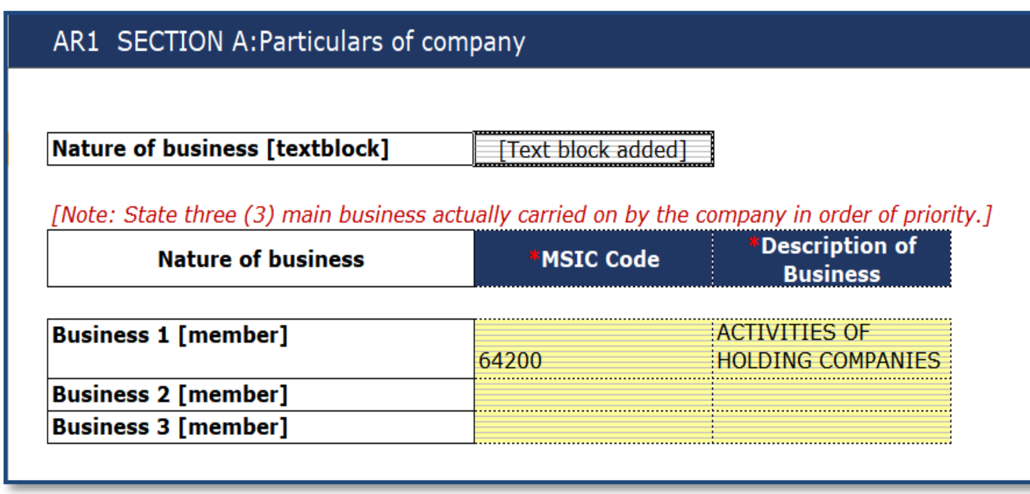


Figure 41

2. Click **View/Edit** notes as shown in Figure 42.

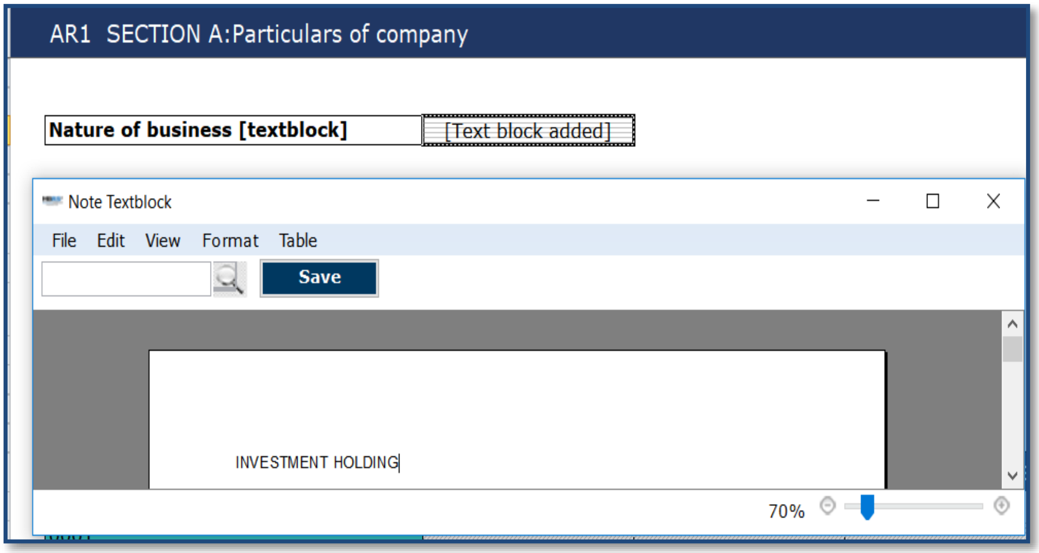


Figure 42

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 on Preview.*

9.5.2 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 43.

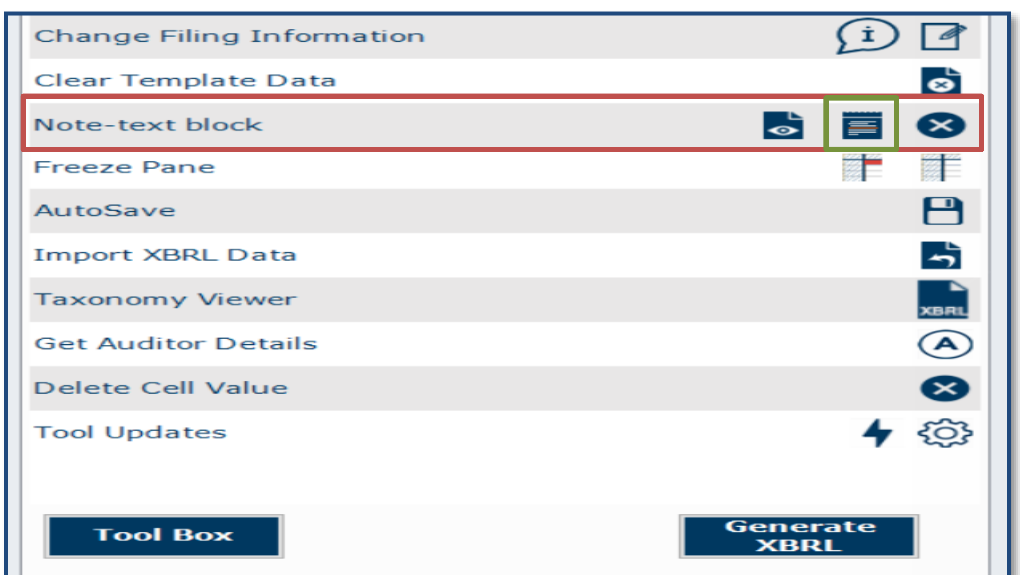


Figure 43

3. A message box will appear confirming the action.

4. Click **Yes** to delete the note, or **No** to abort the action.

9.6 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 44.

Figure 44

2. Click on **Freeze Pane** as shown in Figure 45.

Figure 45

3. Freeze Pane will apply on the templates.

4. Click **Unfreeze Pane** as shown in Figure 46, and you can unfreeze pane.

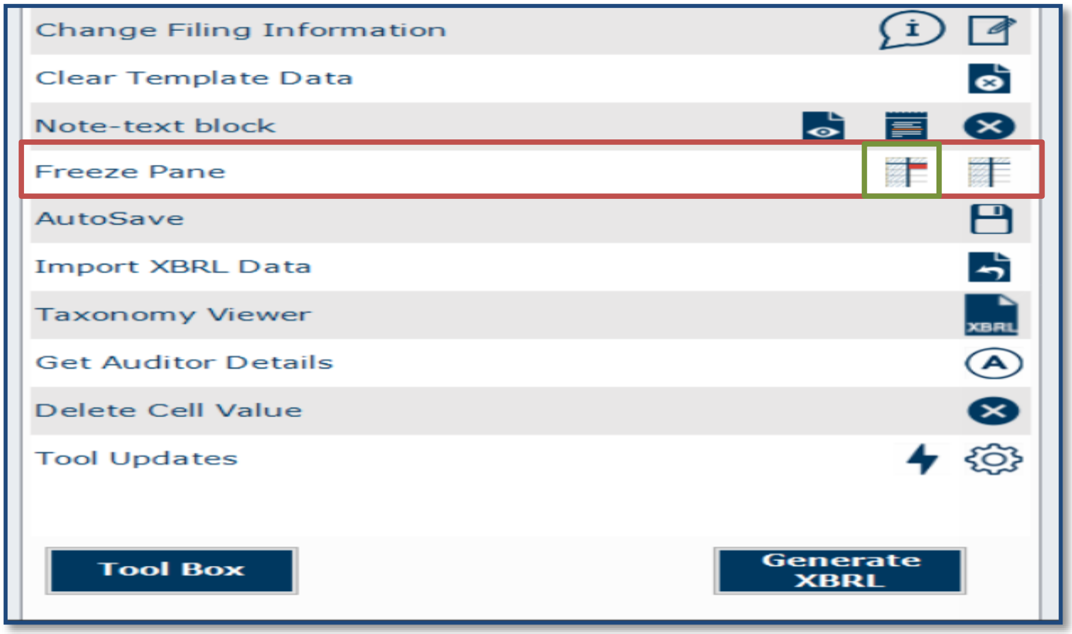


Figure 46

9.7 Auto Save

By default, the preparation tool 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 47 to enable/disable Auto Save.

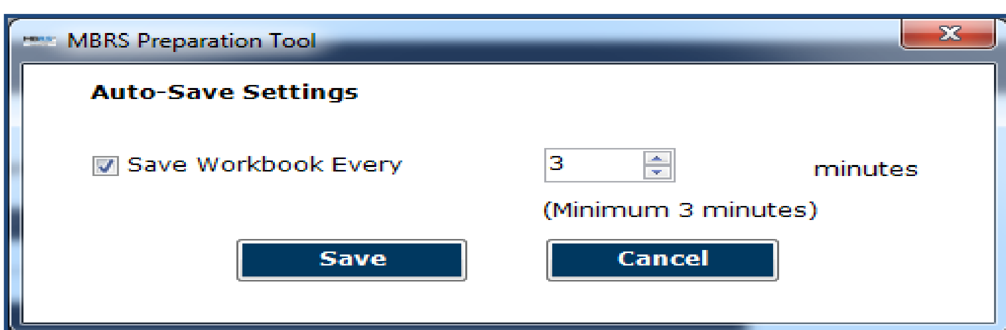


Figure 47

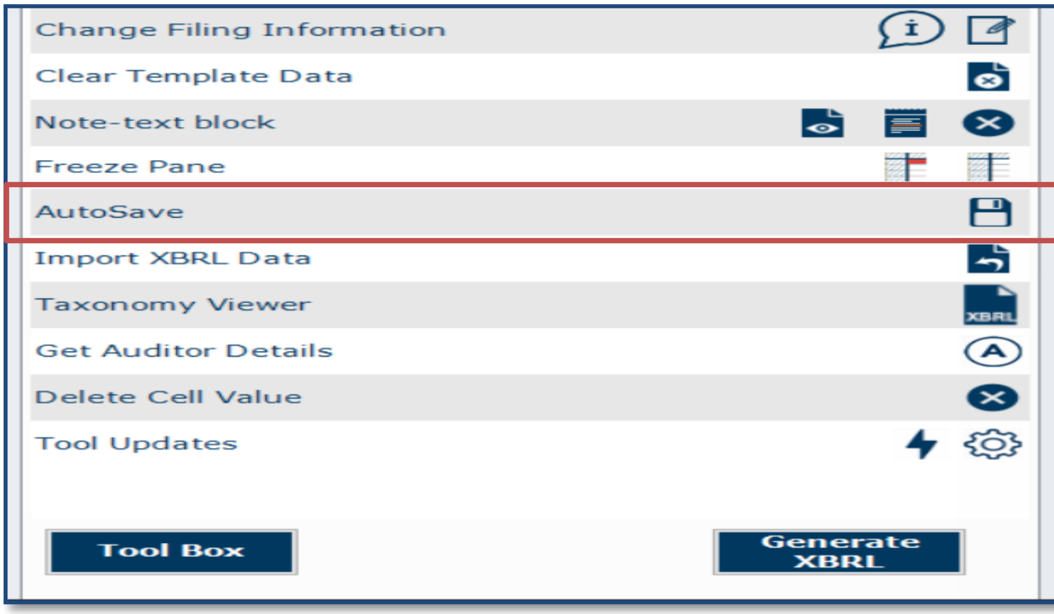


Figure 48

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

9.8 Import XBRL data

This function allows you to import prior year figures on the templates in the preparation tool as shown in Figure 49

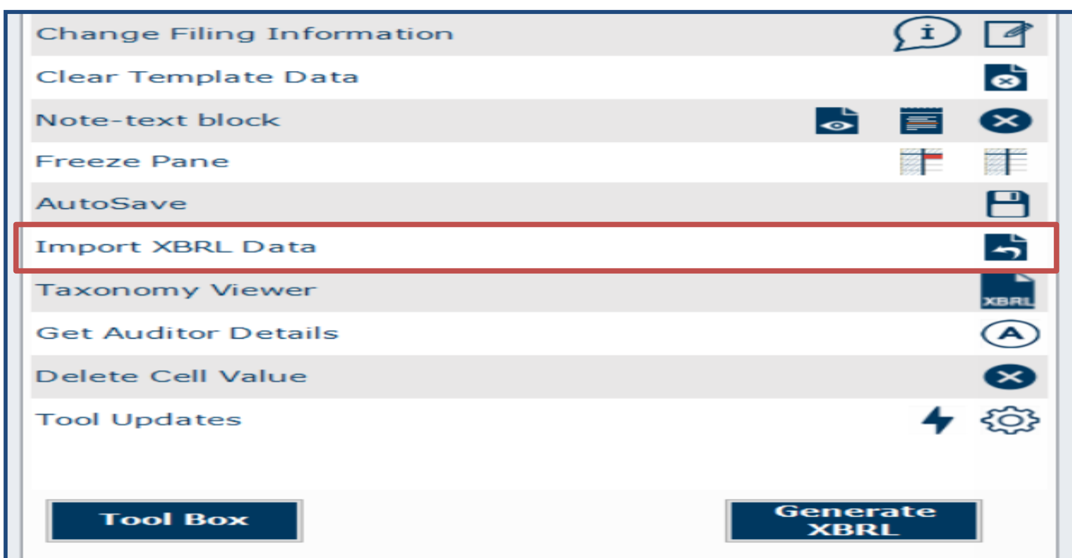


Figure 49

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

9.9 Taxonomy viewer

Help user to view taxonomy concepts in hierarchical manner

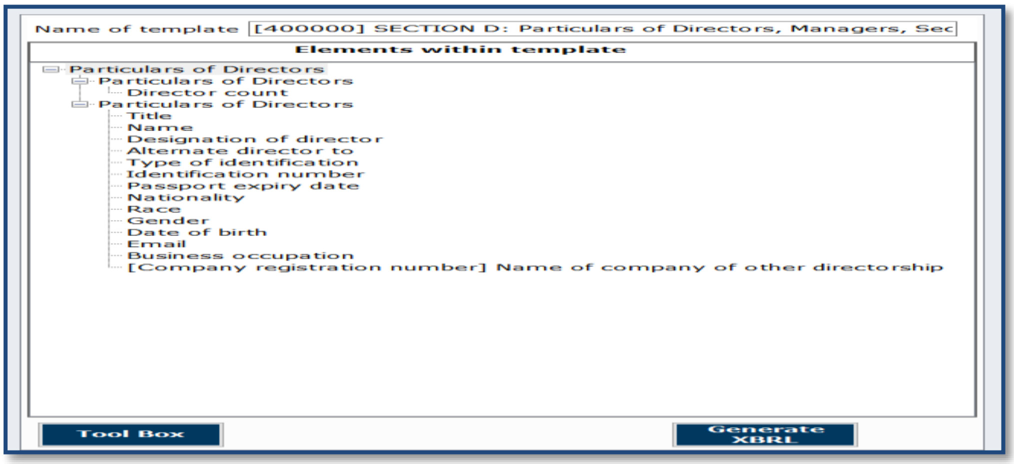


Figure 50

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 51.

Figure 51

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.

9.10 Get Auditor Details

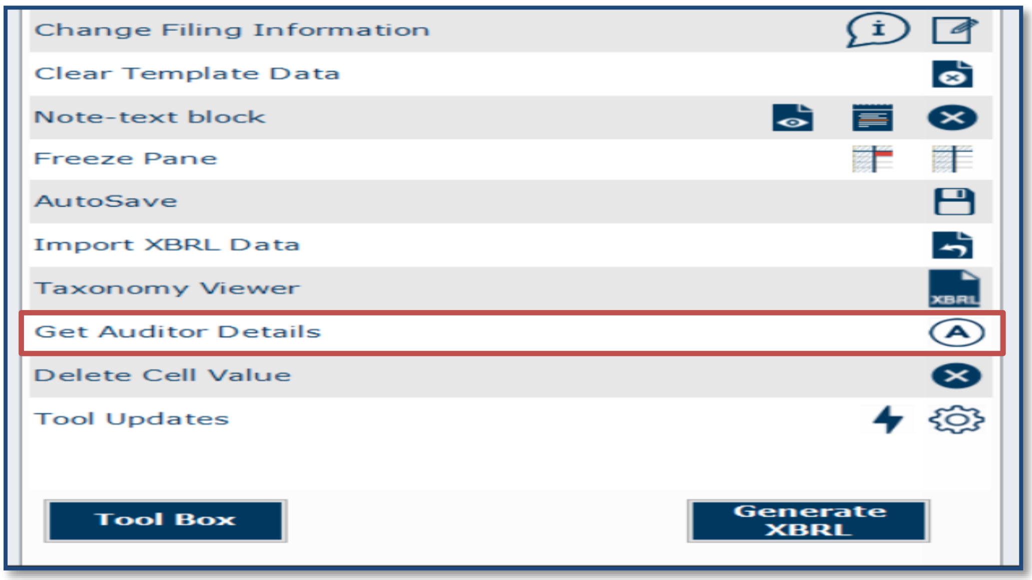


Figure 52

1. Only applicable only for "Annual return" filing
2. Under Section D "Particulars of auditors" can be pre-populated by entering valid Audit firm number
3. Enter Audit firm number under Section D "Particulars of auditors"
4. Click on "Get Auditor Details" in Tool Box

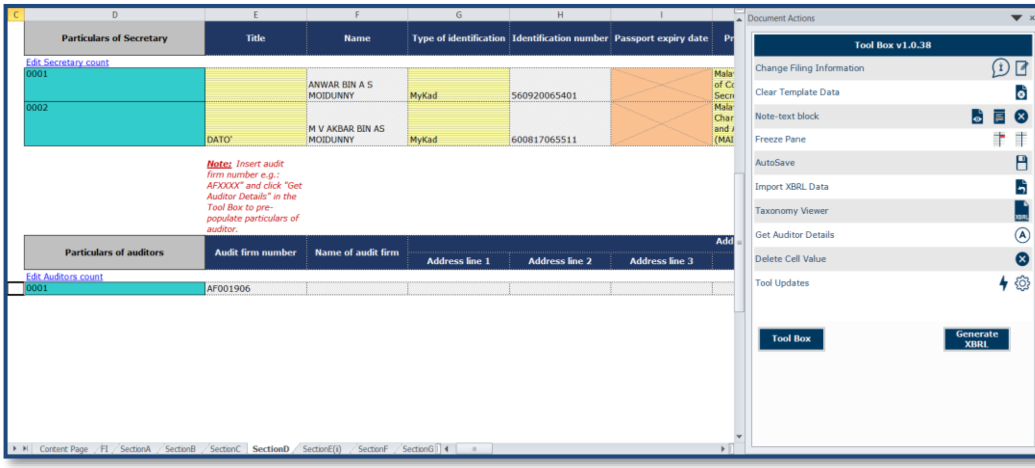


Figure 53

5. Enter log in credentials

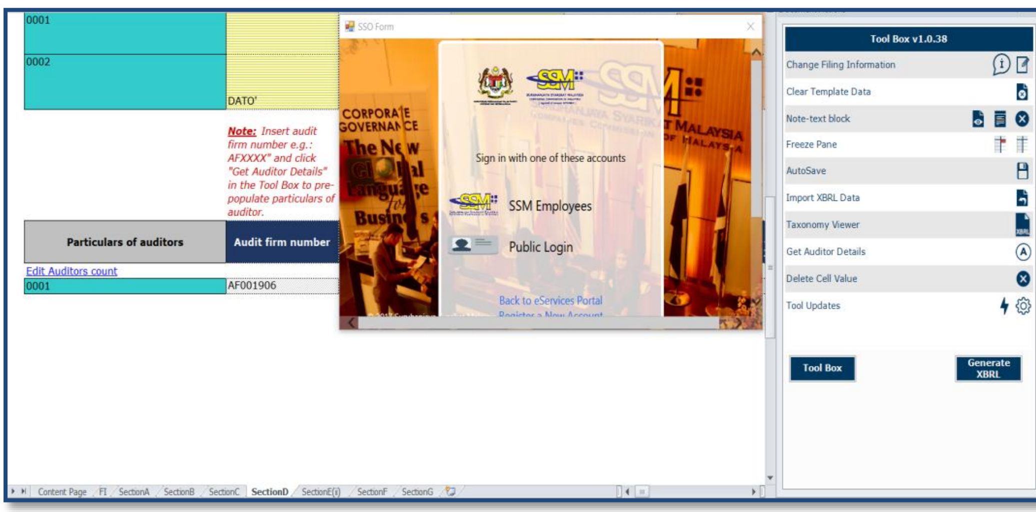


Figure 54

6. On successful login, A window will pop up and display with auditor details

7. User will select the appropriate auditors details and click OK

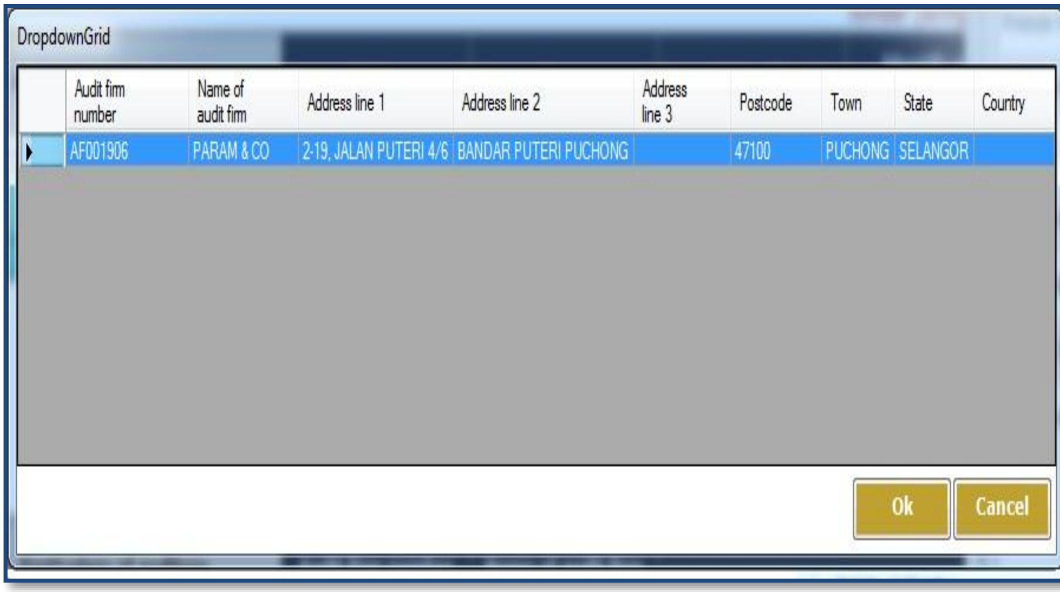


Figure 55

8. The auditors details will be populated in the "Particulars of auditors" table

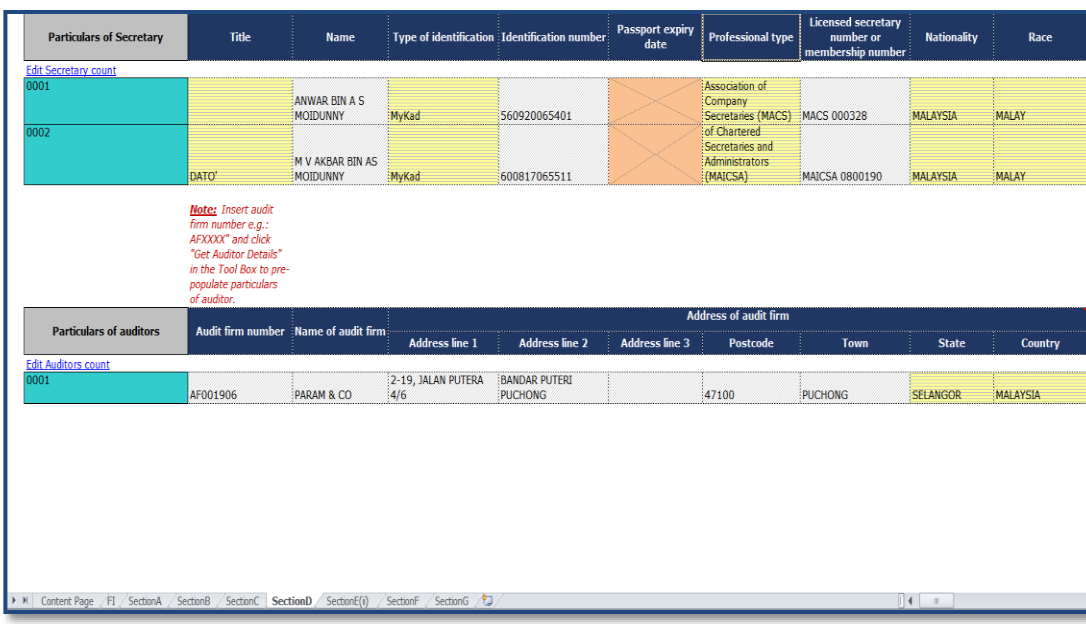


Figure 56

9.11 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 57.

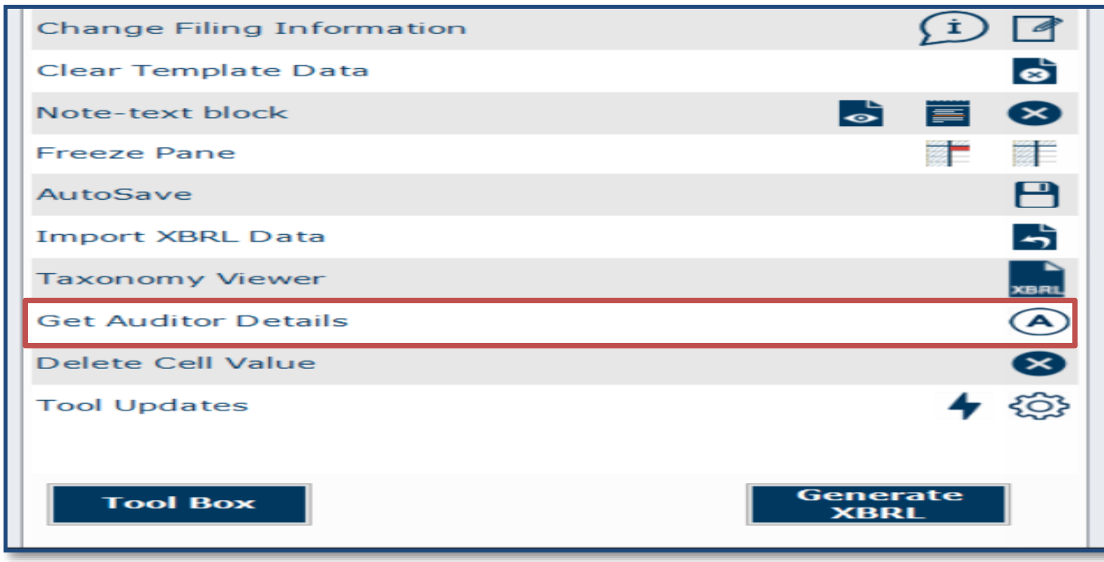


Figure 57

9.12 Tool Updates

To check for latest Tool version available, Click **Tool Updates** on the Tool Box as shown in Figure 58.

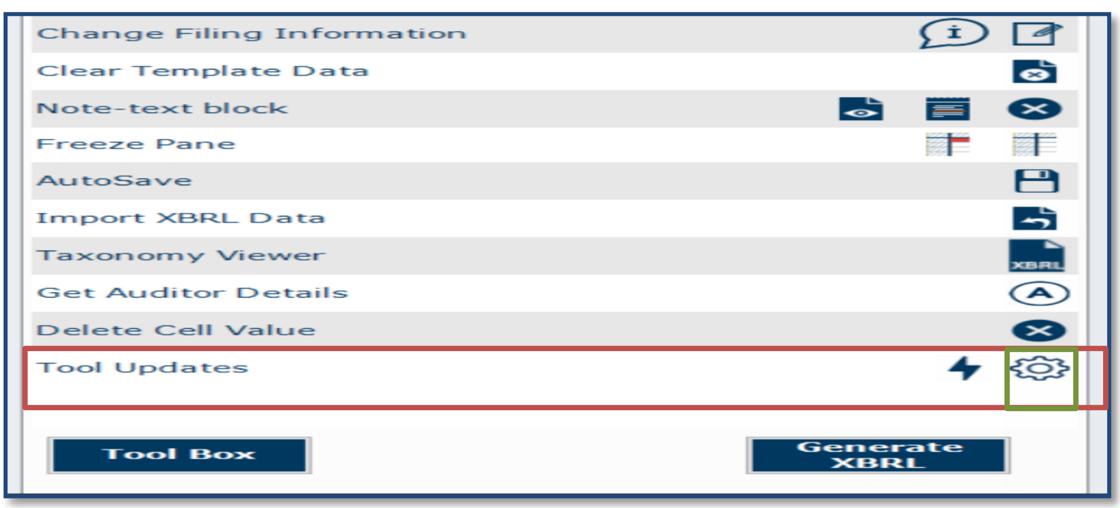


Figure 58

To check for proxy setting click on **Configure proxy setting** on the Tool Box as shown in Figure 59

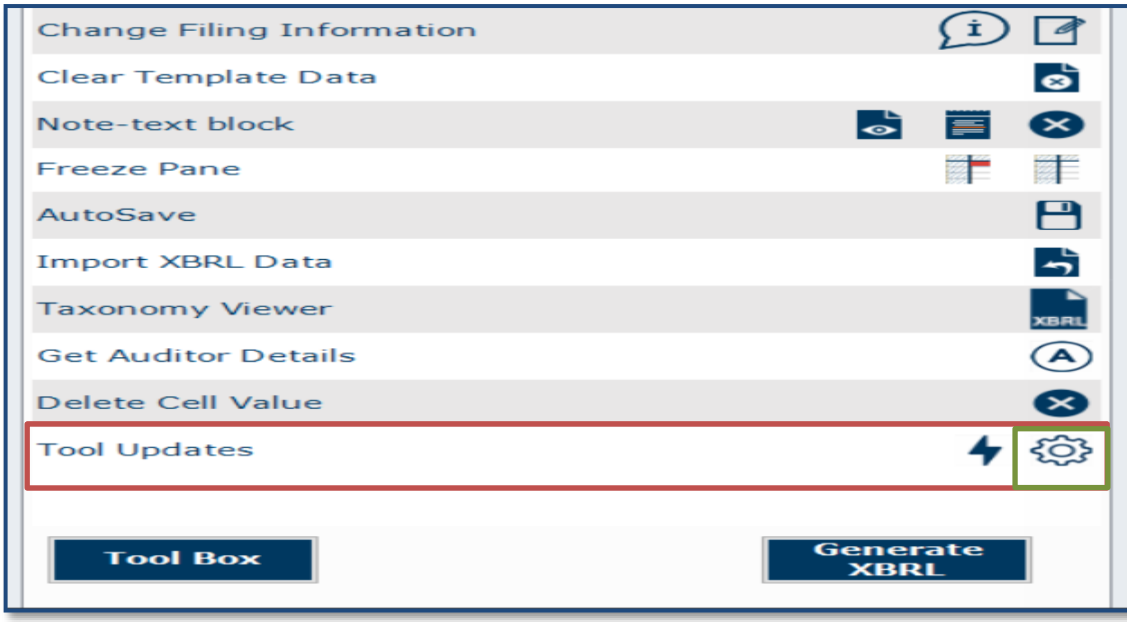


Figure 59

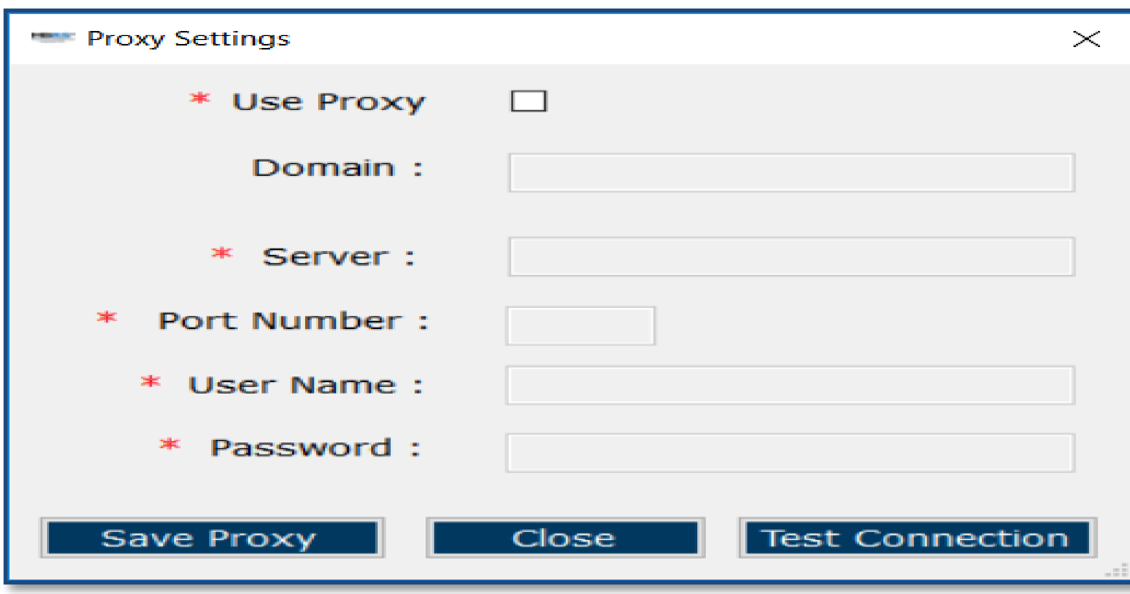


Figure 60