



KEMENTERIAN PERDAGANGAN DALAM  
NEGERI & KOS SARA PREKUP



SURUHANJAYA SYARIKAT MALAYSIA  
COMPANIES COMMISSION OF MALAYSIA

# **DIALOG TAHUNAN SURUHANJAYA SYARIKAT MALAYSIA**

**- ISSUES DISCUSSED -**

## Issues : MBRS / MYCOID

| NO | ISU                                                                                                                                                                                                                                                                                                                                    | MAKLUM BALAS                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
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| 1  | <ol style="list-style-type: none"> <li>1. MBRS to allow us to prepare our annual return submission earlier than the anniversary date.</li> <li>2. 'Malaysia' should be defaulted as a top choice in country selection.</li> <li>3. Improve MyCoid as the 'please wait' takes forever.</li> </ol>                                       | <p><b><u>Issue on MBRS:</u></b></p> <ol style="list-style-type: none"> <li>1. Annual return can be prepared earlier offline in EXCEL by using the mTool but the user only can generate the zip file after the date of annual return. However, lodgement through MBRS 2.0 can only be made within 30 days from the anniversary date (Section 68(1) CA 2016). All information must be updated as at the anniversary date.</li> <li>2. Suggestion for Malaysia to be at the top choice for country selection is duly received and to be considered.</li> </ol> <p><b><u>Issue on MyCoID:</u></b></p> <ul style="list-style-type: none"> <li>• MyCoID works best with IE version 10.0 and above or Mozilla Firefox version 27 and above or Chrome version 32 and above.</li> <li>• SSM has taken steps to optimize the MyCoID system to facilitate all online transactions.0 and above or Mozilla Firefox version 27 and above or Chrome version 32 and above.</li> </ul>   |
| 2  | <ol style="list-style-type: none"> <li>1. MBRS and e-BOS are very slow, and prone to time out.</li> <li>2. MBRS V2 annual return does not allow 'NIL' in business address if company is dormant which is not consistent with MBRS V1.</li> <li>3. Include a button in e-BOS system to generate txt file for AR BO annexure.</li> </ol> | <p><b><u>Issue No. 1:</u></b></p> <p>The current systems have recently been optimized to cater to the various online services. Transactions through MBRS 2.0 has reached 48,048 submissions cumulatively for October 2024.</p> <p><b><u>Issue No. 2:</u></b></p> <p>Yes, "NIL" or any other wordings or symbol is not allowed under MBRS 2.0 due to the new validation created. If some input created in the business address column, the system will require states or even postcode to be inserted as well. Therefore, kindly leave the space/field blank to indicate that there is no business address as at the anniversary date.</p> <p>For the full validation listing, kindly refer to MBRS webpage in SSM website under <i>SSM Taxonomy (SSMxT) topic entitled SSM Business Rule MBRS 2.0 SSMxT 2022.</i></p> <p><b><u>Issue No. 3:</u></b></p> <p>Thank you for the suggestion. SSM will review this proposal to assess its feasibility for consideration.</p> |
| 3  | Will it be the duty of the company secretary to upload the Audited Financial Statement (AFS) to MBRS 2.0 in future?                                                                                                                                                                                                                    | <p>Under section 259 CA 2016 states that - A company shall lodge with the Registrar for each financial year the financial statements and reports required under this Act.</p> <p>Therefore the company may appoint any person to become maker and upload the FS in MBRS 2.0.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |

| NO | ISU                                                                                                                                                                                                                                                                                                                                                                                                                                                             | MAKLUM BALAS                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
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| 4  | <ol style="list-style-type: none"> <li>1. MBRS - When making payment for AR, if Lodger info radio button is not ticked &gt; Click Pay &gt; Tick Lodger info radio button &gt; payment cannot proceed.</li> <li>2. MYCOID - No add, amend, remove business address/nature functions.</li> <li>3. MBRS &amp; MYCOID - System slow/unstable during working days &amp; hours.</li> <li>4. Due to system upgrades, system inaccessible for too many days.</li> </ol> | <p><u>Issue No. 1:</u><br/>Lodger info (as a company secretary) is required for lodgement purpose.</p> <p><u>Issue No. 2:</u><br/>It is acknowledged that this function is not in MyCoID but it will be part of the features in the new online Corporate Registry System (CRS).</p> <p><u>Issue No. 3:</u><br/>Optimization has been carried out for MBRS to cater for optimal online lodgement. MyCoID is stable and continuously monitored for optimal online performance.</p> <p><u>Issue No.4:</u><br/>Inconveniences were regretted due to the recent upgrade.<br/><br/>System maintenance is usually carried out outside normal working hours and during late night till early morning. The system will be made online again by the next day working hours.</p> |
| 5  | Kalau informasi masih sama, tidak perlu <i>key-in</i> lagi, penyata tahunan juga mengambil masa untuk kunci masuk dalam MBRS.                                                                                                                                                                                                                                                                                                                                   | Bagi penyata tahunan yang tiada perubahan maklumat, serahsimpan boleh menggunakan templat AR4 - <i>Annual Return of a company where particulars are unchanged</i> .                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| 6  | Lanjutkan tempoh peralihan ( <i>transitional period</i> ) MBRS.                                                                                                                                                                                                                                                                                                                                                                                                 | Perancangan untuk serah simpan melalui MBRS 2.0 mulai 1 Disember 2024 akan diteruskan sebagaimana makluman yang telah dibuat terdahulu di dalam FAQ MBRS 2.0. Sebanyak 48,048 dokumen telah diserahkan simpan melalui sistem MBRS 2.0 bagi bulan Oktober 2024.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
| 7  | When is the MBRS 2.0 Financial Statements to be made mandatory?                                                                                                                                                                                                                                                                                                                                                                                                 | The mandatory date will be announced soon and it is expected to be after 6 months from the date the MBRS 2.0 resumes its full operation (from 1 December 2024).                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |

| NO | ISU                                                                                                                                                                                                                                                                                                     | MAKLUM BALAS                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
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| 8  | <p>1. Conduct briefing and provide material in English instead of BM</p> <p>2. Detail briefing and FAQ is not clear</p> <p>3. Short notice on closure of MBRS and MyCoid</p> <p>4. MBRS will auto logout (example: when upload doc, search filing history)</p>                                          | <p><u>Issue No. 1:</u></p> <p>All suggestions and comments are duly noted for further improvements.</p> <p><u>Issue No. 2:</u></p> <p>All suggestions and comments are duly noted for further improvements.</p> <p><u>Issue No. 3:</u></p> <p>Notification for maintenance is usually issued much earlier. System maintenance is normally carried out outside normal working hours and during late night till early morning. The system will be made online again by the next day working hours.</p> <p><u>Issue No. 4:</u></p> <p>Optimization has been carried out for MBRS to cater for optimal online lodgement.</p> <p>For any technical issues, kindly email to <a href="mailto:enquiry@ssm.com.my">enquiry@ssm.com.my</a> for assistance.</p> |
| 9  | <p>Sepatutnya semua data boleh dipadankan terus dengan sistem SSM bagi memberikan masa yang lebih sedikit kepada setiausaha syarikat untuk melayarinya. Sudahlah masalah sistem yang sering <i>log out</i> dan memberikan lebih kerja dan masa kepada setiausaha syarikat. Juga mencabar kesabaran.</p> | <p>Pengguna boleh menggunakan fungsi butang 'Pre-populate AR data' di mTool 2.1 dan seterusnya mengisi dan menyemak semula maklumat yang perlu diubah pada tarikh ulang tahun syarikat berdasarkan PD5/2018.</p> <p>Setiausaha syarikat digalakkan untuk menghadiri sesi latihan yang disediakan oleh Akademi Latihan SSM (COMTRAC) dan MBRS Training Partners serta merujuk video pengajaran mengenai MBRS 2.0 yang disediakan untuk membantu para pengguna.</p> <p>Mohon rujuk video pengajaran mengenai MBRS 2.0 di Facebook SSM pada tarikh 3 Oktober 2024. Video ini telah mencapai 23,300 tontonan (viewing).</p>                                                                                                                              |
| 10 | <p>Stability of the online platforms, such as MBRS SSM4U, e-BOS shall be further strengthened, to cater for heavy online traffic especially near to filing deadline.</p>                                                                                                                                | <p>SSM acknowledges all the issues and suggestions highlighted. We are still in the process of monitoring and stabilizing the MBRS system after the 'Go Live' phase, based on user feedback.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |

| NO | ISU                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | MAKLUM BALAS                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
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| 11 | <ol style="list-style-type: none"> <li>1. MBRS 2.1 perlukan tempoh masa yang lebih panjang sebelum ianya dimandatorikan sepenuhnya.</li> <li>2. Mencadangkan agar notifikasi approval dihantar melalui e-mail bagi memudahkan pemantauan pihak setiausaha syarikat.</li> <li>3. Sistem MBRS 2.1 perlu catch up dengan maklumat terkini syarikat di mana masih mengekalkan nama lama walau pun nama syarikat telah ditukar.</li> <li>4. Sistem-sistem yang ada di SSM perlu dihubungkan di antara satu sama lain dan menjadikan maklumat data berpusat.</li> </ol> | <p><u>Isu 1:</u><br/>SSM mengambil maklum ke atas semua isu dan cadangan yang dikemukakan.</p> <p><u>Isu 2:</u><br/>Dalam MBRS v2.0, selain menerima notifikasi emel melalui alamat emel berdaftar, setiausaha syarikat juga boleh menyemak penghantaran notifikasi tersebut melalui 'Inbox' di dashboard MBRS v2.0. Pihak pengguna dinasihatkan untuk 'whitelist' emel SSM agar tidak termasuk dalam senarai 'Junk/Spam mail'.</p> <p>Walaupun bagaimanapun, sekiranya pengguna tidak menerima emel tersebut atau menghadapi isu teknikal yang lain, sila emel kepada <a href="mailto:enquiry@ssm.com.my">enquiry@ssm.com.my</a> untuk bantuan lanjut.</p> <p><u>Isu 3:</u><br/>Untuk makluman, pertukaran nama syarikat di mTool 2.1 akan berlaku secara 'real time' sekiranya pengguna menggunakan fungsi 'Pre-populate AR data'. Masalah nama syarikat mungkin timbul di mPortal 2.0 kerana kekangan proses integrasi yang masih dalam proses penambahbaikan. Sila hubungi <a href="mailto:enquiry@ssm.com.my">enquiry@ssm.com.my</a> untuk bantuan lanjut.</p> <p><u>Isu 4:</u><br/>Cadangan penambahbaikan ini akan diambil kira di dalam pembangunan sistem baharu Corporate Registry System SSM yang dijangkakan akan dilancarkan pada akhir tahun 2025.</p> |

## Issues : BENEFICIAL OWNERSHIP

| NO  | ISU                                                                                                                                                                                                                                                                                                                                                                                              | MAKLUM BALAS                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
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| 12  | <p>1. Why Beneficial Owners' information needed to be submitted together with annual return since SSM already have the information through E-Bos?</p> <p>2. Apakah keperluan mengemaskini Beneficial Ownership di dalam sistem MBRS jika syarikat telah mendaftar didalam sistem eboss. adakah beneficial ownership perlu dikemaskini setiap tahun seiring dengan pemfailan laporan tahunan?</p> | <p><u>Issue 1:</u></p> <p>The e-BOS serves as a platform for reporting updates, changes, and rectifications (applications/court orders). Submission through the e-BOS is to comply with the requirements under provision 60B(4) of the Companies (Amendment) Act 2024.</p> <p><u>Issue 2:</u></p> <p>The AR process is an annual submission that verifies BO details on a recurring basis.</p> <p>This dual process aims to maintain accuracy in BO data, as it acts as a checkpoint for any changes not captured through e-BOS.</p> |
| 13  | Penerangan berkenaan BO bagi pemilikan oleh Kerajaan Negeri.                                                                                                                                                                                                                                                                                                                                     | <p>Bagi pemilikan oleh Kerajaan Negeri di Semenanjung Malaysia, BO yang sepatutnya dinamakan ialah Menteri Besar / Ketua Menteri. Bagi pemilikan oleh Kerajaan Sarawak / Kerajaan Sabah BO ialah Premier Sarawak / Ketua Menteri Sabah.</p> <p>e-BOS juga menyediakan <i>tooltips</i> berhubung pengisian maklumat ini.</p>                                                                                                                                                                                                          |
| 14. | Beneficial ownership - update of changes and date of becoming BO – to improve e-BOS.                                                                                                                                                                                                                                                                                                             | <p>SSM acknowledges the need to improve procedures for updating Beneficial Ownership (BO) information in the e-BOS. The technical team has identified a better approach and are currently in the process of enhancing the system.</p>                                                                                                                                                                                                                                                                                                |

## Issues : ENFORCEMENT

| NO  | ISU                                                                                                                                                                                                                                                                                                                 | MAKLUM BALAS BAHAGIAN                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
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| 15. | Berkenaan aktiviti penguatkuasaan yang ingin dijalankan, harapan saya semoga ada notis pemberitahuan awal (notis seminggu lebih awal) sebelum pihak penguatkuasaan SSM datang ke firma yang ingin diperiksa untuk kami membuat penyediaan <i>file</i> dan dokumen syarikat dengan lebih tersusun sebelum diperiksa. | <p>Dalam menjalankan penguatkuasaan, SSM mempunyai kuasa untuk membuat pemeriksaan secara fizikal ke atas premis-premis perniagaan atau pejabat setiausaha. Bergantung kepada keperluan untuk menjalankan pemeriksaan, notis makluman awal boleh diberikan atau pemeriksaan mengejut juga boleh dilakukan.</p> <p>Dalam apa keadaan sekalipun, setiausaha syarikat mempunyai tugas dan tanggungjawab untuk memastikan semua fail dan dokumen syarikat adalah dalam keadaan teratur dan boleh diakses oleh mana-mana pihak yang diberikan hak untuk memeriksa dokumen tersebut, termasuk pegawai SSM. (Rujuk keperluan di bawah seksyen 47, 48 dan 49 Akta Syarikat 2016).</p> |
| 16. | Kompaun yang disebabkan oleh <i>change of financial year end</i> . Menyediakan borang khas bagi <i>change of financial year end</i> .                                                                                                                                                                               | <p>Syarikat berhak untuk membuat penukaran kepada tahun kewangan berakhir mengikut keperluan operasi mereka. Kompaun tidak akan dikeluarkan sekiranya penukaran tahun kewangan ini dibuat secara teratur termasuk membuat permohonan lanjutan masa bagi membolehkan serah simpan penyata kewangan dibuat mengikut tahun kewangan berakhir yang baharu.</p> <p>Tiada keperluan untuk SSM menyediakan borang khas bagi tujuan perubahan tahun kewangan. Borang s.259(2) AS 2016 boleh digunapakai untuk permohonan lanjutan masa dengan menyatakan perubahan tahun kewangan sebagai sebab permohonan.</p>                                                                       |
| 17. | <i>Strike off company</i> - mudahkan urusan kompaun tertunggak dengan memasukkan nama dalam CTOS.                                                                                                                                                                                                                   | <p>Untuk tujuan "strike-off", syarikat boleh memohon pengurangan kompaun sebanyak 80%. Walaupun syarikat telah dibubarkan, mana-mana kompaun yang dikeluarkan kepada pengarah syarikat tersebut masih ada dalam rekod SSM. SSM akan mengambil tindakan senarai hitam ke atas pengarah syarikat yang gagal membayar kompaun. Tiada keperluan untuk merujuk nama pengarah yang gagal membayar kompaun ke dalam CTOS.</p>                                                                                                                                                                                                                                                        |
| 18. | <ol style="list-style-type: none"> <li>1. Allow cosec residential address not to be disclosed in SSM profile.</li> <li>2. Director who is blacklisted by SSM because of other company, should be allowed to resign in the company which does not have any outstanding compound.</li> </ol>                          | <p><u><b>Issue No. 1 :</b></u></p> <p>Under the Companies Act 2016, a company secretary is classified as one of the company's officers. Additionally, Section 57 of the same act mandates that residency information must be registered with the SSM and its part of the company's statutory information.</p> <p><u><b>Issue No. 2:</b></u></p> <p>An application for temporary uplift of blacklisting to allow the resignation of a director can be made by emailing to <a href="mailto:ar_compliance@ssm.com.my">ar_compliance@ssm.com.my</a></p> <p>Companies are advised to pay any compound issued to them to avoid the unnecessary sanctions.</p>                       |

| NO                        | ISU                                                                                                                                                                                      | MAKLUM BALAS BAHAGIAN                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                         |             |                          |             |                          |             |                           |             |
|---------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------|-------------|--------------------------|-------------|--------------------------|-------------|---------------------------|-------------|
| 19.                       | <i>Secretarial fee</i> - Ramai shareholder syarikat/pengarah cuba <i>lobby</i> untuk <i>fee</i> yang paling rendah dalam pasaran - tetapkan amaun minimum untuk <i>secretarial fee</i> . | As there are more than 1 recognized professional bodies, it is best for the industry to determine the appropriate fees to commensurate with the level of services provided. It is not SSM's policies to regulate fee for corporate intermediaries.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                         |             |                          |             |                          |             |                           |             |
| 20.                       | Kompaun Syarikat - tempoh pengurangan perlu lebih 40 hari.                                                                                                                               | <p>Pengurangan secara automatik diberikan secara berperingkat sehingga 180 hari. Bagi menggalakkan pembayaran awal, pengurangan tertinggi sebanyak 85% diberikan dalam tempoh tidak melebihi 40 hari. Polisi pengurangan secara automatik diperkenalkan untuk membudayakan amalan pematuhan perundangan yang baik kepada syarikat.</p> <p><b>Nota Tambahan:</b></p> <p><b>Tempoh Pengurangan Bayaran Dari Tarikh Nilai Asal Kompaun:</b></p> <table><tr><td><b>1 hingga 40 hari</b></td><td><b>85 %</b></td></tr><tr><td><b>41 hingga 60 hari</b></td><td><b>75 %</b></td></tr><tr><td><b>61 hingga 90 hari</b></td><td><b>60 %</b></td></tr><tr><td><b>91 hingga 180 hari</b></td><td><b>30 %</b></td></tr></table> <p>Tertakluk kepada kelulusan TPR, syarikat juga boleh membuat rayuan pengurangan kompaun yang lebih tinggi sekiranya syarikat telah mematuhi sepenuhnya kesalahan yang telah dikompaun walaupun telah melepasi tempoh skala yang berkaitan.</p> | <b>1 hingga 40 hari</b> | <b>85 %</b> | <b>41 hingga 60 hari</b> | <b>75 %</b> | <b>61 hingga 90 hari</b> | <b>60 %</b> | <b>91 hingga 180 hari</b> | <b>30 %</b> |
| <b>1 hingga 40 hari</b>   | <b>85 %</b>                                                                                                                                                                              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                         |             |                          |             |                          |             |                           |             |
| <b>41 hingga 60 hari</b>  | <b>75 %</b>                                                                                                                                                                              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                         |             |                          |             |                          |             |                           |             |
| <b>61 hingga 90 hari</b>  | <b>60 %</b>                                                                                                                                                                              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                         |             |                          |             |                          |             |                           |             |
| <b>91 hingga 180 hari</b> | <b>30 %</b>                                                                                                                                                                              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                         |             |                          |             |                          |             |                           |             |



## Issues : SYSTEM / ONLINE PLATFORM / GENERAL

| NO  | ISU                                                                                                                                                                                                                                                                                      | MAKLUM BALAS BAHAGIAN                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
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| 21. | Dalam portal MyDATA, kebanyakan syarikat yang sudah buat pertukaran nama syarikat masih tidak dikemas kini kepada nama baharu.                                                                                                                                                           | SSM telah maklum perkara ini dan ia berlaku pada sekitar Jan hingga April 2024 disebabkan sedikit isu teknikal dan telah dikemaskini merujuk kepada "case to case basis" di portal MYDATA dan SSM serta Penyedia Perkhidmatan ( <i>Service Provider</i> ) akan sentiasa pantau isu ini agar tidak berulang.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| 22. | Masalah teknikal sistem yang sering berlaku atau membuat penyelenggaraan sistem secara tiba-tiba tanpa sebarang pengumuman diterima.                                                                                                                                                     | SSM sentiasa memastikan bahawa sekiranya terdapat keperluan untuk penutupan sementara atau penyelenggaraan sistem, notifikasi akan diberikan lebih awal kepada pelanggan, kecuali masalah sistem tersebut adalah di luar jangkaan.<br><br>Sekiranya terdapat aktiviti penutupan atau penyelenggaraan sistem, notifikasi penyelenggaraan sistem akan diberikan secara lebih awal kepada pelanggan SSM, kecuali sekiranya berlaku masalah sistem yang di luar jangkaan.                                                                                                                                                                                                                                                                                                                                                    |
| 23. | <ol style="list-style-type: none"> <li>Semua <i>sistem online</i> SSM perlu diletakkan di bawah satu <i>website</i> /portal sahaja, misalnya SSM4u.</li> <li>Integrasi sistem, contoh di antara MBRS dengan e-BOS, di antara MBRS dgn sistem serah simpan manual sebelum ini.</li> </ol> | <p>SSM mengambil maklum cadangan ini yang sedang dalam tindakan dari semasa ke semasa untuk menambah baik perkhidmatan kepada orang awam termasuk portal SSM4U yang akan menjadi <i>one stop centre</i> bagi semua sistem SSM kelak. (Contoh: MBRS, MYLLP, E-BOS dan XCESS)</p> <p>SSM4U memudahkan pelanggan mengakses semua servis yang ditawarkan melalui satu platform tunggal. Ini selaras dengan matlamat "Enhance Capability Development and Service Delivery".</p> <p>Bagi memastikan sistem stabil, dua pusat data iaitu satu di premis (<i>on-prem</i>) dan satu lagi di awan (<i>cloud</i>) disediakan untuk tujuan <i>failover</i> sekiranya berlaku sebarang gangguan. SSM4U juga beroperasi secara active-active di kedua-dua pusat data ini bagi memaksimumkan capaian pelanggan terhadap sistem SSM.</p> |
| 24. | <i>LLP CTC Document</i> - berharap CTC Dokumen LLP boleh dibuat atas talian.                                                                                                                                                                                                             | Seperti yang kita telah maklum, maklumat dan dokumen PLT boleh dibeli di Portal SSM XCESS. Namun buat masa ini pelanggan perlu hadir ke kaunter SSM sekiranya ingin mendapatkan CTC ke atas dokumen yang dibeli daripada portal ini memandangkan tiada perkhidmatan CTC secara atas talian untuk produk PLT buat masa ini dan ianya dalam proses ke arah perkhidmatan dalam talian memandangkan semua persediaan dari segi teknikal dan portal telah siap.                                                                                                                                                                                                                                                                                                                                                               |
| 25. | <ol style="list-style-type: none"> <li>Explore the MBRS system by providing step by step guideline until the annexure of BO is attached to MBRS.</li> <li>Beneficial Owner - explanation for each criteria.</li> </ol>                                                                   | <p><u>Issue no. 1:</u><br/>Please refer to User Manual - MBRS Preparation Tool 2.1 (mTool 2.1), choose AR CA 2016 under item no.8-Annexure.</p> <p><u>Issue No. 2:</u><br/>Please attend BO training sessions organized by SSM.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |

## Issues : TRAINING REQUIREMENT

| NO  | ISU                                                                                                                          | MAKLUM BALAS BAHAGIAN                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |     |           |                     |   |                                           |     |   |                                                |     |   |                                                   |              |
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| 26. | MBRS & Beneficial Ownership - Organize more seminar/training on practical issues that cosec is facing and how to resolve it. | <p><b>(A) MBRS 2.0 TRAININGS</b></p> <p>Suruhanjaya Syarikat Malaysia (SSM) has developed two (2) training programmes for preparers and lodgers to acquire first - hand knowledge and hands-on training on MBRS 2.0.</p> <p>These are offered via virtual platforms and physical classes nationwide as follows :</p> <p><b>(a) MBRS 2.0 - Annual Return</b></p> <ul style="list-style-type: none"> <li>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.</li> <li>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.</li> </ul> <p><b>(b) MBRS 2.0 for Preparers - Financial Statements</b></p> <ul style="list-style-type: none"> <li>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.</li> <li>In this course, participants will be guided with a practical session on preparation of a set of financial statements on MBRS 2.0.</li> </ul> <p><b><u>Statistics as at October 2024:</u></b></p> <table border="1"> <thead> <tr> <th>No.</th><th>Programme</th><th>No. of participants</th></tr> </thead> <tbody> <tr> <td>1</td><td>MBRS 2.0 training programmes (2 sessions)</td><td>189</td></tr> <tr> <td>2</td><td>3/10/2024 : Corporate Talk on MBRS 2.0 (Zoom)*</td><td>494</td></tr> <tr> <td>3</td><td>3/10/2024 : Corporate Talk on MBRS 2.0 (FB Live)*</td><td>23,000 views</td></tr> </tbody> </table> <p><b><i>*Note : These concurrent one-hour awareness programme aimed to provide updates on the latest insights into Malaysian Business Reporting System Enhancement Updates (MBRS 2.0).</i></b></p> <p><b><u>SSM Training Partners</u></b></p> <p>Besides the above programmes offered by COMTRAC, SSM has initiated a strategic collaboration with four (4) MBRS training partners in fulfilling SSM's objective to equip the stakeholders with comprehensive MBRS 2.0 knowledge in a consistency manner.</p> | No. | Programme | No. of participants | 1 | MBRS 2.0 training programmes (2 sessions) | 189 | 2 | 3/10/2024 : Corporate Talk on MBRS 2.0 (Zoom)* | 494 | 3 | 3/10/2024 : Corporate Talk on MBRS 2.0 (FB Live)* | 23,000 views |
| No. | Programme                                                                                                                    | No. of participants                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |     |           |                     |   |                                           |     |   |                                                |     |   |                                                   |              |
| 1   | MBRS 2.0 training programmes (2 sessions)                                                                                    | 189                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |     |           |                     |   |                                           |     |   |                                                |     |   |                                                   |              |
| 2   | 3/10/2024 : Corporate Talk on MBRS 2.0 (Zoom)*                                                                               | 494                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |     |           |                     |   |                                           |     |   |                                                |     |   |                                                   |              |
| 3   | 3/10/2024 : Corporate Talk on MBRS 2.0 (FB Live)*                                                                            | 23,000 views                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |     |           |                     |   |                                           |     |   |                                                |     |   |                                                   |              |

| NO  | ISU                                                                  | MAKLUM BALAS BAHAGIAN                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |     |           |                     |   |                                                    |       |   |                                                |    |   |                                                            |     |   |                                                                      |     |
|-----|----------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|-----------|---------------------|---|----------------------------------------------------|-------|---|------------------------------------------------|----|---|------------------------------------------------------------|-----|---|----------------------------------------------------------------------|-----|
|     |                                                                      | <p>The SSM's MBRS training partners:</p> <ul style="list-style-type: none"> <li>(a) Institute of Approved Company Secretaries (IACS)</li> <li>(b) Malaysian Association of Company Secretaries (MACS)</li> <li>(c) Malaysian Institute of Chartered Secretaries and Administrators (MAICSA)</li> <li>(d) Malaysian Institute of Accountants (MIA)</li> </ul> <p>COMTRAC and MBRS Training Partners have scheduled 23 sessions from 1 November 2024 to December 2024.</p> <p>SSM and MBRS training partners will schedule more sessions in 2025.</p> <p>Click below for more information on MBRS 2.0 training programmes:</p> <p><a href="https://www.ssm.com.my/Pages/Services/Other-Services/MBRS.aspx">https://www.ssm.com.my/Pages/ Services/Other-Services/MBRS.aspx</a></p> <p><b>(B) <u>COMTRAC BO TRAININGS</u></b></p> <p>COMTRAC and state offices has conducted various training programmes from March 2024 to October 2024 :</p> <table border="1"> <thead> <tr> <th>No.</th><th>Programme</th><th>No. of participants</th></tr> </thead> <tbody> <tr> <td>1</td><td>BO Training Program (Mar – Oct 2024) (16 sessions)</td><td>1,596</td></tr> <tr> <td>2</td><td>Pahang - Program Kesedaran Setiausaha Syarikat</td><td>28</td></tr> <tr> <td>3</td><td>Sabah - Program Kesedaran Setiausaha Syarikat (5 sessions)</td><td>260</td></tr> <tr> <td>4</td><td>Sarawak - Program Kesedaran Setiausaha Syarikat, Kastam (4 sessions)</td><td>162</td></tr> </tbody> </table> <p>An upcoming BO session is scheduled to be held on 18 November 2024 via virtual platform.</p> <p>The BO training will be continued in 2025. For more information about COMTRAC's training programmes and registrations, please visit the official SSM website.</p> | No. | Programme | No. of participants | 1 | BO Training Program (Mar – Oct 2024) (16 sessions) | 1,596 | 2 | Pahang - Program Kesedaran Setiausaha Syarikat | 28 | 3 | Sabah - Program Kesedaran Setiausaha Syarikat (5 sessions) | 260 | 4 | Sarawak - Program Kesedaran Setiausaha Syarikat, Kastam (4 sessions) | 162 |
| No. | Programme                                                            | No. of participants                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |     |           |                     |   |                                                    |       |   |                                                |    |   |                                                            |     |   |                                                                      |     |
| 1   | BO Training Program (Mar – Oct 2024) (16 sessions)                   | 1,596                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |     |           |                     |   |                                                    |       |   |                                                |    |   |                                                            |     |   |                                                                      |     |
| 2   | Pahang - Program Kesedaran Setiausaha Syarikat                       | 28                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |     |           |                     |   |                                                    |       |   |                                                |    |   |                                                            |     |   |                                                                      |     |
| 3   | Sabah - Program Kesedaran Setiausaha Syarikat (5 sessions)           | 260                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |     |           |                     |   |                                                    |       |   |                                                |    |   |                                                            |     |   |                                                                      |     |
| 4   | Sarawak - Program Kesedaran Setiausaha Syarikat, Kastam (4 sessions) | 162                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |     |           |                     |   |                                                    |       |   |                                                |    |   |                                                            |     |   |                                                                      |     |

## Issues : OTHER ISSUES

| NO  | ISU                                                                                                                                                                                                                             | MAKLUM BALAS BAHAGIAN                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
|-----|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 27. | Setakat ini masih adakah kuota pendaftaran percuma SSM diberikan kepada pelajar ILKA/ILKS?                                                                                                                                      | Skim Pendaftaran Perniagaan Percuma (SPPP) masih dibuka kepada pelajar sepenuh masa. Jumlah pelajar yang telah mendapat manfaat menerusi skim ini sehingga Oktober 2024 adalah sebanyak 13,929 pelajar.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| 28. | Mohon agar kelewatan serahsimpan dokumen tidak dikenakan denda                                                                                                                                                                  | <p>Tujuan pengenalan fi lewat serah simpan adalah untuk memastikan syarikat menyerah simpan dokumen dalam tempoh masa yang ditetapkan. Ini kerana maklumat yang diserahsimpan adalah kritikal bagi memastikan status syarikat tersebut sentiasa dalam keadaan terkini.</p> <p>Tambahan masa 7 hari (grace period) diberikan kepada syarikat untuk menyerah simpan dokumen sebagai tambahan kepada tempoh serah simpan yang dikehendaki oleh peruntukan undang-undang sebelum fi penalti lewat serah simpan dikenakan.</p> <p><b><u>Nota Tambahan:</u></b></p> <p><i>SSM menghantar "compliance clock" bagi memudahkan syarikat mematuhi kehendak serah simpan seperti penyata tahunan sebagai inisiatif untuk memastikan syarikat dapat menyerahsimpan maklumat dalam tempoh yang ditetapkan.</i></p> |
| 29. | <ol style="list-style-type: none"> <li>1. Kemudahan kiosk SSM secara digital perlu ditambah baik</li> <li>2. Perkhidmatan ebiz / pendaftaran perniagaan secara online perlu ditambah baik &amp; proses dipercepatkan</li> </ol> | <p><b><u>Isu 1:</u></b></p> <p>Sehingga 31 Oktober 2024 sebanyak 508 kiosk telah ditempatkan di lokasi-lokasi strategik di Seluruh Malaysia. Lokasi penempatan kiosk ini boleh dirujuk dan disemak di laman web SSM dipautan perkhidmatan pendaftaran perniagaan (ROB) serta pilih platform pengaktifan dan pembaharuan. Seterusnya lokasi akan dipaparkan di seluruh Malaysia.</p> <p><b><u>Isu 2:</u></b></p> <p>Penambahbaikan juga telah dilaksanakan sehingga 31 Oktober 2024 dan boleh rujuk link FAQ di portal ebiz untuk maklumat penambahbaikan serta panduan kepada pengguna. Penambahbaikan juga telah dilaksanakan sehingga 31 Oktober 2024 dan boleh rujuk link FAQ di portal ebiz untuk maklumat penambahbaikan serta panduan kepada pengguna.</p>                                      |
| 30. | Sekiranya pelajar IPT mendaftar lesen perniagaan semasa masih dalam pengajian, adakah mereka diberi apa-apa kelebihan seperti geran pengecualian bayaran semasa pendaftaran dan sebagainya.                                     | Pelajar yang ingin mendaftarkan perniagaan, boleh mendaftar secara percuma di bawah skim 1P1P. Walau bagaimanapun, insentif skim ini tidak terpakai di Sarawak dan Sabah. Ia hanya terbuka kepada perniagaan yang dijalankan di Semenanjung Malaysia dan WP Labuan di bawah APP 1956 sahaja.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |

| NO  | ISU                                                                                                                                                                                                                                                                                                                                                                                                                                           | MAKLUM BALAS BAHAGIAN                                                                                                                                                                                                                                                                                                                                                                                                                |
|-----|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 31. | If a SDN BHD had been de-registered from SSM can a lawyer re-activate such SDN BHD?                                                                                                                                                                                                                                                                                                                                                           | Refer to section 555 (1), any person who aggrieved by the decision of the Registrar to strike off the company may, within 7 years after the name of the company has been struck off, apply to the court to reinstate the name of the company into the Register. Please refer to the "Guidelines For Application To Reinstate Company Name Under Section 555(1) of the Companies Act 2016" which is accessible through SSM's website. |
| 32. | Prior approval from Ministry of Higher Education to comply with Act 555 is required before we can submit to SSM for corporate changes in paid up capital, board of directors etc. However, Companies Act 2016 only allows 14 days submission to SSM upon approval by BOD/shareholders, whereas MOHE can take up to 3 months to process the approval. We seek clarity on the process so as to comply with both Act 555 and Companies Act 2016. | Company must comply with MOHE procedures for license. Application to SSM must be made after the approval is obtained from MOHE.                                                                                                                                                                                                                                                                                                      |